

CITY OF DOVER

DOVER PLANNING BOARD – AGENDA

Meeting Type: Regular Meeting
Meeting Location: Council Chambers, City Hall, 288 Central Avenue, Dover NH 03820
Meeting Date: **Tuesday, January 24, 2022**
Meeting Time: **7:00 pm**

1. CITIZENS' FORUM

2. APPROVAL OF THE PRIOR MINUTES

- January 10, 2023

3. OLD BUSINESS

- A. Public hearing and possible adoption of amendments to Chapter 153-4, entitled "Site Plan" of the code of the City of Dover. Amendments include clarifying site review applicability, Technical Review Committee process of reviewing minor site plans, and removing 90-day extension per state statute. The full text of the amendments is available in the Planning Department & at www.dover.nh.gov located under Planning Board meeting materials.*

4. NEW BUSINESS

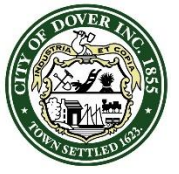
- A. Public hearing on the draft FY24 CDBG Annual Action Plan. All persons wishing to speak on the Plan are urged to attend. *
- B. Discussion and possible recommendation of the City-wide Resilience Plan.*
- C. Consideration and possible vote on posting the proposed Amendments to Chapter 153 (Site Review Regulations). The full text of the amendments is available in Planning Department & at www.dover.nh.gov located under meeting materials and on the Planning Department page.*
- D. Consideration and possible vote on posting the proposed Amendments to Chapter 157 (Land Subdivision Regulations). The full text of the amendments is available in Planning Department & at www.dover.nh.gov located under meeting materials and on the Planning Department page.*
- E. Consideration and possible vote on posting the proposed Amendments to Chapter 170 (Zoning). The full text of the amendments is available in Planning Department & at www.dover.nh.gov located under meeting materials and on the Planning Department page.*

5. STAFF COMMENT

6. MEMBER COMMENTS

7. ADJOURNMENT

*Indicates that if the application is accepted for discussion, the public hearing will be held the same evening. Note that some hearings will be continued from one meeting to another and some may be postponed. Since this is only a partial description of the proposal and may change, persons with questions or wishing to see the plans are invited to visit the Planning Office, Monday through Thursday from 8:30 am to 5:30 pm and Friday 8:30 am to 4:00 pm or email Dover-Planning@dover.nh.gov. You may also view materials at www.dover.nh.gov. Follow us on Twitter [@DoverNHPlanning](https://twitter.com/DoverNHPlanning) and find us on Facebook at <https://www.facebook.com/DoverNHPlanning>. The public is encouraged to leave comments in advance by emailing Dover-Planning@dover.nh.gov, or mailing written comments to Planning Board, Dover City Hall, 288 Central Ave., Dover, NH 03820. Messages must be received no later than 4 p.m. the day of the meeting and should identify the name and Dover address of the person leaving the message or providing the comment.



CITY OF DOVER

PLANNING BOARD - STAFF MEMO

Meeting Type: Public Hearing
Purpose: Public Input for Draft FY24 CDBG Action Plan
Meeting Date: January 24, 2023

To: Planning Board
From: Dave Carpenter
Date: January 12, 2023
Re: Draft FY24 Annual Action Plan

ISSUE:
Draft CDBG FY24 Action Plan

GOAL:
Conduct a public hearing for the draft FY24 Annual Action Plan

ATTACHED:
• Draft FY24 Annual Action Plan

BACKGROUND

CONSOLIDATED PLAN

In 2020, the City adopted a new CDBG Consolidated Plan (CP). The CP serves as a strategic plan for addressing issues such as homelessness, housing, public services, community development needs and expanding economic opportunities. These efforts are targeted towards very low, low and moderate income persons within the community. One of the functions of the CP is to provide direction for funding decisions made through each of the five Annual Action Plans that are adopted during the life of the Consolidated Plan.

ACTION PLAN

To implement the fourth year of the current CP, the City of Dover must adopt an Action Plan (AP) that identifies activities and projects that will be supported with CDBG funds. The AP serves as a means to assure that the funded Activities are consistent with the CP and that the Activities comply with one of HUD's National Objectives:

National Objectives:

- Benefiting low and moderate-income persons,
- Preventing or eliminating slums or blight, or
- Meeting other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community and other financial resources are not available to meet such needs.

The Planning Board decision serves as a recommendation to the City Council.

DRAFT FY24 ACTION PLAN

SECTION 2 - FUNDING SOURCES

Section 2 of the draft FY24 Action Plan discusses the sources of the anticipated funding pool, funding by “category” as currently proposed by staff, funding caps and the contingency funding formula. Staff anticipates a funding pool of \$324,500.00.

The four funding categories are:

- General Administration
- Public Services
- Public Facilities
- Economic Development

Funding Caps:

There are HUD imposed caps on the total amount of funding that can be allocated for Public Services and General Administration. See Section 2 of the draft Action Plan for more detail. There are no HUD imposed caps on the amount that can be allocated for Public Facilities or Economic Development.

SECTION 3 – SUMMARY of APPLICATIONS RECEIVED

Section 3 of the draft FY24 Action Plan provides a summary of the individual applications, the requested funding amounts and staff recommended funding amounts.

SECTION 4 - APPLICATIONS

The first page of Section 4 provides the anticipated funding pool, applicants/activities, requested funding, current year funding and staff recommended funding. The remainder of Section 4 consists of the applications received.

STAFF RECOMMENDATION

Staff recommends the Planning Board conduct a public hearing to allow input regarding the draft Action Plan, close the public hearing and then continue the item to the next regular Planning Board meeting where the Board will render a decision on the draft Action Plan.

City of Dover, NH
FY24 CDBG Annual Action Plan

Draft 1/4/23

Section 1

CDBG Program Description

CDBG PROGRAM DESCRIPTION

The City of Dover is designated as an Entitlement Community by HUD. That means that each year, the City receives funds directly from HUD rather than having to apply to the State for CDBG funds.

These funds may only be used to address one of HUD's three National Objectives:

1. Benefit low and moderate income persons.
2. Prevent or eliminate blight.
3. Meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and other financial resources are not available to meet such needs.

The City of Dover has traditionally used CDBG funding to address the first National Objective listed above.

CONSOLIDATED PLAN

In 2020, the City adopted a 5-year Consolidated Plan as mandated by HUD requirements. The Consolidated Plan serves as a strategic plan for addressing issues such as of homelessness, housing, public services, community and development needs and expanding economic opportunities for very low, low and moderate income persons within the community. The Consolidated Plan includes the Goals provided below. Funded activities must meet one of the Goals.

DOVER CONSOLIDATED PLAN GOALS

Goal #1:	Access to Services
Goal Description:	To provide increased opportunities to residents of the City who require education, health, recreation, shelter, transportation and related human services.
Goal #2:	Renter and Homeowner Assistance
Goal Description:	Weatherization and energy efficiency, Housing unit rehab, security deposit assistance, Lead based paint hazard.
Goal #3:	Public Improvements
Goal Description:	Development and improvements related to facilities and housing units utilized by qualifying populations and individuals.
Goal #4:	Economic Development
Goal Description:	Improvements, and the support of efforts, intended to promote economic development and to enhance economic opportunities for qualifying business, populations and individuals.
Goal #5:	Accessibility and Transportation
Goal Description:	Access to social services and employment and removal of architectural barriers.

ACTION PLAN

To implement the Consolidated Plan, the community must annually adopt an Action Plan that identifies activities and projects that the community has decided to fund with CDBG funds. The Action Plan serves as a means to assure that the Goal and Objectives of the Consolidated Plan are being addressed. As part of the Action Plan process, citizens must be allowed an opportunity to provide comments on the Plan during the review process and after it has been approved by the City. After approval by the City, and a subsequent 30-day public comment period, the Action Plan must be sent to HUD for their review and approval.

This is the fourth Action Plan of the current Consolidated Plan.

ELIGIBLE ACTIVITIES

Examples of eligible activities include:

Acquisition: Acquisition of real property for any public purpose.

Activity Delivery Costs (ADC): Separate from general administration and planning activities, these are costs associated with administering specific grant awards. These costs include activities such as contract provision monitoring, Davis Bacon related activities and performing environmental reviews for each recipient.

Administration and Planning: Payment of administrative costs and carrying charges related to the general planning and execution of Community Development program. The amount shall not exceed 20 percent of the grant plus 20 percent of the current year's estimated program income.

Clearance and Remediation Activities: Clearance, demolition, and removal of buildings and improvements.

Disposition: Disposition of real property acquired with CDBG funds.

Economic Development: Activities include direct economic development assistance to for-profit entities and job training programs.

Housing Rehabilitation: Single family, multi-family, low income public housing or other publicly owned residential buildings.

Loss of Rental Income: Payments to owners for losses of rental income during relocation of individuals or families displaced by Community Development program activities.

Planning: Planning activities, data gathering, studies and analysis.

Public Facilities and Improvements: Acquisition, construction, reconstruction, rehabilitation or installation of public facilities and improvements.

Public Services. Provision of public services including labor, supplies, and materials. The amount shall not exceed 15 percent of the grant plus 15 percent of program income from the previous year.

Section 2

Funding Pool, Funding Categories, Mandated
Funding Formulas, Proposed Funding by Category &
Contingency Funding Formula

AVAILABLE FUNDING

Overview

FUNDING POOL

The City of Dover calculates the total FY23 Action Plan funding pool based upon the following factors:

1. Anticipated FY24 Annual Allocation from HUD: \$300,000.00
2. Anticipated FY24 Program Income available for FY24 AP: \$8,500.00
3. Anticipated FY23 Program Income available for FY24 AP: \$16,000.00

Based upon items 1, 2 & 3 above, the total anticipated funding pool for the FY24 Action Plan is **\$324,500.00**

FUNDING CATEGORIES

All funded activities fall into one of four categories:

1. Public Services
2. Economic Development
3. Public Facilities
4. Administration (*General Administration & Planning; Activity Administration*)

HUD MANDATED FUNDING FORMULAS

Public Services: The maximum amount of funding that can be allocated for all *Public Services* equals fifteen percent of the *anticipated* FY24 grant amount plus fifteen percent of the *anticipated* FY23 program income: **\$48,000.00**

General Administration & Planning: The maximum amount of funding that can be allocated for *General Administration & Planning* equals twenty percent of the *anticipated* FY24 grant amount plus twenty percent of the *anticipated* FY24 program income: **\$62,000.00**

Note: There are no HUD mandated funding formulas/caps for Public Facilities, Economic Development or Activity Administration

PROPOSED FUNDING BY CATEGORY

Public Services: **\$48,000.00**

- Allocations to applicants under the Public Services category include activities such as operating expenses, supplies and rental security deposits.

Economic Development: **\$22,500.00**

- Funding for the DELP loan pool, job training and related economic development activities.

Public Facilities: **\$180,000.00**

- Funding for construction based activities and projects.

Administration: **\$74,000.00**

- General Administration & Planning: \$62,000.00
General Administration of the CDBG program such as updating of the Consolidated Plan; development of the Action Plan; annual performance reporting to HUD (CAPER); quarterly and semi-annual reporting to HUD; training & legal notices.
- Activity Administration: \$12,000.00
Administrative costs associated with individual Activities. Activity specific costs include contract development & administration, processing requests for reimbursement, site visits, subrecipient monitoring and environmental review.

CONTINGENCY FUNDING FORMULA

In the event that that the FY24 Entitlement Grant amount and/or the FY23 or FY24 Program Income amounts are other than as listed above, allocations will be adjusted as follows:

Public Services: Public Service allocations will each be adjusted by an equal percentage, to achieve a total Public Service allocation amount that will meet, but not exceed, the 15% Public Services CAP.

Economic Development: After adjusting for General Administration and Public Services, the Economic Development allocation will be adjust as necessary to assure that the total of all FY24 allocations meet, but do not exceed, the total funding pool.

Public Facilities: No adjustment will be made to allocations.

General Administration and Planning: Allocation will be adjusted to meet, but not exceed, the 20% cap.

Section 3

Funding Requests – Activity Summary

FUNDING REQUESTS – ACTIVITY SUMMARY

Public Services, Public Facilities, Economic Development & Administration

Following are the names of applicants with the amount requested and a very brief description of proposed use of funds. See applications from organizations and activities in Section 4 for a description of the program and expanded discussion regarding use of funds.

PUBLIC SERVICES

1. AIDS Response Seacoast

Amount Requested: \$10,000.00

Staff Recommendation: \$8,000.00

Partially support the salaries and benefits of the Case Management Department staff, consisting of a Program Manager, Medical Case Managers and a Financial Administrator.

2. Alliance for Community Transportation

Amount Requested: \$4,000.00

Staff Recommendation: \$4,000.00

Operate TripLink, a regional transportation call center; operate Community Rides that provides transportation to healthcare for seniors and individuals with disabilities; provide staffing for Regional Coordination Council to provide greater access to community transportation resources.

3. Dover Welfare

Amount requested: \$4,500.00

Staff Recommendation: \$4,500.00

Security deposit program. To help people of Dover move into apartments when they cannot afford deposits.

4. HAVEN

Amount Requested: \$7,500.00

Staff Recommendation: \$7,500.00

Funds requested will pay a portion (approximately 5%) of the rental costs of our new Strafford County 6-unit Domestic Violence shelter

5. My Friend's Place

Amount requested: \$30,000.00

Staff Recommendation: \$19,000.00

General operating cost to run both the Emergency Shelter and the Transitional Housing programs.

6. Strafford Nutrition & Meals on Wheels

Amount requested: \$5,000.00

Staff Recommendation: \$5,000.00

Help provide meals to homebound, elderly & low-income disabled Dover residents. Approximately 5,000 meals.

ECONOMIC DEVELOPMENT

1. City of Dover - Economic Development Activities:

Amount Requested: \$22,500.00

Staff Recommendation: \$22,500.00

Funding for the DELP loan pool, job training and related economic development activities.

PUBLIC FACILITIES PROJECTS

1. Community Action Partnership of Strafford County - Weatherization & Energy Efficiency

Amount Requested: \$25,000.00

Staff Recommendation: \$25,000.00

Funding to supplement the Weatherization Assistance Program for Dover residents.

2. Jenny Thompson Pool Barrier Removal Project

Amount Requested: \$125,000.00

Staff Recommendation: \$125,000.00

ADA access improvements at Jenny Thompson Pool.

3. City of Dover – Rental Unit Rehab FY24

Amount Requested: \$30,000.00

Staff Recommendation: \$30,000.00

Rehab program designed to bring existing rental units up to certain housing quality standards that then make the units eligible for housing voucher or similar programs for moderate, low or very low income households.

ADMINISTRATION

1. General Administration & Planning

Amount Requested: \$62,000.00
Staff Recommendation: \$62,000.00

Activities associated with overall administration of the CDBG program. Activities include development of the Action Plan; quarterly, semi-annual and annual reporting to HUD; training & legal notices. The amount proposed equals the maximum amount permissible per HUD regulations.

2. Activity Administration

Amount Requested: \$12,000.00
Staff Recommendation: \$12,000.00

Administrative costs associated with individual Activities. Activity specific costs include contract development & administration, processing requests for reimbursement, site visits, subrecipient monitoring and environmental review.

CAP Weatherization & Energy Efficiency:	\$2,000.00
Jenny Thompson Pool Barrier Removal	<u>\$10,000.00</u>
	\$12,000.00

Section 4

Applications, Funding Sources, Funding Requests
and Recommended Allocations

Proposed FY24 Funding Sources & Allocations

FY24 Funding Pool

Anticipated FY24 Federal Grant	\$300,000.00
Anticipated FY24 PI available for FY24 AP:	\$8,500.00
Anticipated FY23 PI available for FY24 AP:	\$16,000.00
Available for FY24 Funding Pool:	\$324,500.00

Activities

Public Services	Amount Requested	Current Year Allocation	Recommended Allocation
AIDS Responses	\$10,000.00	\$6,570.00	\$8,000.00
Alliance for Community Transportation (ACT)	\$4,000.00	\$4,000.00	\$4,000.00
Dover Welfare Sec Deposit	\$4,500.00	\$3,529.00	\$4,500.00
HAVEN	\$7,500.00	\$5,570.00	\$7,500.00
My Friends Place (MFP)	\$30,000.00	\$10,570.00	\$19,000.00
Strafford Nutrition Meals on Wheels (SNMoW)	\$5,000.00	\$3,000.00	\$5,000.00
Total	\$61,000.00	\$33,239.00	\$48,000.00

Econ Development	Amount Requested	Current Year Allocation	Recommended Allocation
Loan Pool & Buisness Assistance	\$22,500.00	\$66,842.00	\$22,500.00
Total	\$22,500.00	\$66,842.00	\$22,500.00

Public Facilities	Amount Requested	Current Year Allocation	Recommended Allocation
CAP Weatherization & Energy Efficiency Program	\$25,000.00	\$27,000.00	\$25,000.00
Jenny Thompson Pool Barrier Removal	\$125,000.00	NA	\$125,000.00
Rental Unit Rehab FY24	\$30,000.00	\$41,000.00	\$30,000.00
Total	\$180,000.00	\$68,000.00	\$180,000.00

Administration	Amount Requested	Current Year Allocation	Recommended Allocation
General Administration	\$62,000.00	\$64,359.00	\$62,000.00
Activity Administration			
- CAP Weatherization Activity Delivery	\$2,000.00	\$2,000.00	\$2,000.00
- Jenny Thompson Pool Barrier Removal	\$10,000.00	NA	\$10,000.00
Total	\$74,000.00	\$66,359.00	\$74,000.00

Grand Total	\$337,500.00		\$324,500.00
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AIDS Response Seacoast

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization AIDS Response Seacoast	Tax ID 22-2884488
Name of Program or Project AIDS Response Seacoast	
Name of Executive Director Tamara Leibowitz	
Mailing Address 7 Junkins Avenue, Portsmouth, NH 03801	
Physical Address Same	
Contact Person Tamara Leibowitz	Phone 603-433-5377
E-Mail tamara@arsnh.org	Website www.aidsresponse.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)	
☒ 501(c)(3) Government	☐ For-profit authorized under 570.201(o) ☐ Unit of
☐ Faith-based Organization	☐ Institution of Higher Education
☐ Other (Explain):	
Tax ID # 22-2884488	
SAM UEI # 78-013-3013	SAM Expiration Date 2/10/2023

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 10,000.00
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.)
Funding will be utilized to partially support the salaries and benefits of the Case Management Department staff, consisting of a Program Manager, Medical Case Managers and a Financial Administrator.

PROJECT LOCATION
Location(s) where services will be provided, or physical improvements will be made. 7 Junkins Avenue, Portsmouth, NH 03801

BENEFICIARIES**Beneficiaries:**

For FY 2024 (7/1/2023 – 6/30/2024) please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 23

For FY 2022 (7/1/2021 – 6/30/2022) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 23

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes

If so, how much? \$6570

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.)

Persons living with HIV/AIDS, Low-Income households

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☒ Yes ☐ No

If yes, are the criteria/protocols in writing?: ☒ Yes ☐ No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals.

The Department of Clients Services provides clients-centered Medical Case Management for people living with HIV/AIDS who live in Rockingham and Strafford Counties of New Hampshire. Case managers at ARS provide direct, face-to-face meetings for initial assessments, reassessments and informal 'check-in' meetings, phone support and medical and social referrals as indicated. Within this process, a client's needs and goals are assessed and an individual service plan (ISP) is developed in collaboration with the client to attain their goals. A case manager coordinates this process by providing information, advocacy and referrals linking clients to primary and specialty health care, dental, mental health/substance misuse counseling, Medicaid, Medicare, fuel assistance, SNAP, Section 8 Housing and the AIDS Drug Assistance Program (ADAP) administered by the New Hampshire Department of Health and Human Services CARE program.

CDBG funds will be used to partially cover the salaries and benefits of the Medical Case Managers, program director and financial administrator. The services provided by ARS Client Services Department directly benefit Dover residents, of which 90 % are low or very low incomes, receive the medical care necessary for them to maintain their health and obtain viral suppression.

Please indicate who prepared the overall cost estimate for the activity. Executive Director and Finance Director

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
95% of clients will maintain stable and satisfactory housing	Number of clients in stable and satisfactory housing divided by total number of clients.
90% of clients will have an HIV viral load <200 copies/ml at last viral load test during measurement year.	Number of clients with viral load <200 copies/ml divided by number of clients with HIV diagnosis with at least one HIV viral test in the measurement year.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project.

AIDS Response Seacoast (ARS) is a non-profit, community-based HIV/AIDS Service Organization dedicated to providing direct assistance, educations and advocacy for persons living with and affected by HIV/AIDS. ARS provides services to clients at all stages of HIV infection that live in Rockingham and Strafford counties of New Hampshire as well as providing educational programs throughout New Hampshire. It is the mission of ARS to support and assist those infected and affected by HIV/AIDS in maintaining a high quality of life through direct assistance and advocacy and to prevent the spread of new infections by promoting safer practices and education for local and regional communities.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs.

New Hampshire Department of Health & Human Services, Bureau of Infectious Disease Control: Program and fiscal audit done annually.

Boston Public Health Commission, HIV/AIDS Service Division (administering agency for Ryan White CARE Act for Boston Eligible Metropolitan Area (EMA))-Program and fiscal audit annually.

BOARD OF DIRECTORS	
Name	Residence (city/town)
Raymond Ouellette	Dover, NH
Elvin Palacios	Dover, NH
Art Nicholson	Portsmouth, NH
David Steady	Portsmouth, NH
Kelsey Elliott	Rochester, NH
Tyra Bauguess	Somersworth, NH
Jordan McKenny	Dover, NH
Kaleb Coder	Rochester, NH

BUDGET: ACTIVITY or PROJECT -PLEASE SEE ATTACHED

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. <u>Public Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			

AIDS Response Seacoast
Projected Program Budget - Client Services Department
For Fiscal Year Ending June 30, 2024

<u>LINE ITEM DESCRIPTION:</u>	<u>DOVER FUNDS REQUESTED</u>	<u>OTHER FUNDING</u>	<u>TOTAL</u>
Client Services Dept. Staff Salaries	\$ 7,200.00	\$ 170,100.00	\$ 177,300.00
Program Manager			
Medical Case Manager 1			
Medical Case Manager 2			
Financial Administrator			
Payroll Taxes & Fringe Benefits	\$ 1,890.00	\$ 45,980.00	\$ 47,870.00
Clinical Supervision & Consultants	\$ -	\$ 4,600.00	\$ 4,600.00
Consultant - Quality Improvement	\$ -	\$ 4,000.00	\$ 4,000.00
Direct Financial Assistance to Clients			
Housing and Utilities Assistance	\$ -	\$ 28,000.00	\$ 28,000.00
Food & Nutrition	\$ -	\$ 18,000.00	\$ 18,000.00
Client Transportation	\$ -	\$ 3,000.00	\$ 3,000.00
Other Direct Client Support	\$ -	\$ 3,000.00	\$ 3,000.00
Supplies - Office and PC	\$ -	\$ 4,000.00	\$ 4,000.00
Copying & Printing	\$ -	\$ 1,600.00	\$ 1,600.00
Postage	\$ -	\$ 1,300.00	\$ 1,300.00
Audit & Professional Fees	\$ -	\$ 5,500.00	\$ 5,500.00
Insurance	\$ -	\$ 4,100.00	\$ 4,100.00
Telephone & Internet	\$ -	\$ 4,700.00	\$ 4,700.00
Equipment Maintenance & Repairs	\$ -	\$ 1,500.00	\$ 1,500.00
Training and Conferences	\$ -	\$ 200.00	\$ 200.00
Case Managers Travel - Home Visits	\$ -	\$ 800.00	\$ 800.00
Rent	\$ -	\$ 20,700.00	\$ 20,700.00
Direct Department Overhead	\$ 910.00	\$ 25,420.00	\$ 26,330.00
Total	\$ 10,000.00	\$ 346,500.00	\$ 356,500.00

Additional Housing Support -

In addition to the support shown above, AIDS Response Seacoast coordinates through a program titled "Housing Opportunities for People With AIDS" (HOPWA) for approximately **\$66,700** annually in direct housing and utilities assistance for our clients.

These funds are administered directly and are not part of our financial statements.

(See Note 8 of Audited Financials)

TOTAL PROPOSED BUDGET:			

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs Note: Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
Total Hard Costs			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
Total Soft Costs			
TOTAL PROPOSED BUDGET:			

* Use the following table (Activity or Project Funding Sources) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES -PLEASE SEE ATTACHED

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.* **PLEASE SEE ATTACHED**

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):	Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:		
State:	Committed: Pending: Proposed:		
Local:	Committed: Pending: Proposed:		
Private:	Committed:		

**AIDS RESPONSE SEACOAST
PROJECTED OTHER FUNDING SOURCES - CLIENT SERVICES DEPARTMENT PROGRAM
FOR FISCAL YEAR ENDING JUNE 30, 2024
All Pending**

FEDERAL GRANTS

Boston Public Health Ryan White Funding	\$ 134,000	
UW EFSP - Rockingham	\$ 2,000	
UW EFSP - Strafford	\$ 2,000	
HOPWA - Housing Opportunities for People With AIDS	\$ 24,000	
Portsmouth Community Development Block Grant	\$ 10,000	
Dover Community Development Block Grant <i>(Not included)</i>	\$ -	
		\$ 172,000

STATE GRANTS & MUNICIPALITIES

NH DHHS Client Services	\$ 128,000	
Portsmouth Social Services	\$ 5,000	
Local Municipalities	\$ 15,000	
		\$ 148,000

FOUNDATIONS :

Broadway Cares	\$ 7,500	
Bretton Woods Tele Co.	\$ 1,000	
PhRMA & Gilead	\$ 5,000	
		\$ 13,500

DONATIONS -Restricted

In Kind Donations - Food	\$ 10,000	
In Kind Donations - Other Client Support	\$ 3,000	
		\$ 13,000

TOTALS

\$ 346,500

NOTE:

Does not include funds that would be requested from Dover CDBG

	Pending: Proposed:			
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:			
Other:	Committed: Pending: Proposed:			
Total:	Committed: Pending: Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed: Pending: Proposed:		
Total:			

BUDGET: ORGANIZATION – PLEASE SEE ATTACHED

Please provide a breakdown of your organization's overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from July 1 to June 30		Current Year	Next Year (projected)
REVENUES			
Federal Funds			
State Funds			
Foundations/Private Contributions			
United Way			
Fundraising or other income			
Other (describe)			
Community Dev. Block Grant (include anticipated request)			

AIDS RESPONSE SEACOAST ANNUAL BUDGETS PERIOD JULY 1 TO JUNE 30

	CURRENT YEAR	PROJECTED
	ENDING	ENDING
Revenue Sources	June 30, 2023	June 30, 2024
Federal Grants	\$ 177,893	\$ 182,000
State Grants & Municipalities	\$ 148,663	\$ 148,000
Foundations	\$ 14,000	\$ 13,500
Special Events	\$ 29,500	\$ 29,500
Charitable Donations	\$ 29,900	\$ 27,000
Interest Income	\$ 44	\$ -
Total	\$ 400,000	\$ 400,000
Expenses	TOTAL BUDGET	TOTAL BUDGET
Salaries	\$ 230,750	\$ 229,000
Payroll Taxes & Employee Benefits	\$ 63,550	\$ 52,700
Contracted Services		
Clinical Supervision and Consultants	\$ 3,600	\$ 3,600
Consultants - Tech Support	\$ 1,000	\$ 1,000
Consultants - Quality Improvement	\$ 10,000	\$ 4,000
Direct Client Financial Assistance		
Housing and Utilities Assistance	\$ 17,500	\$ 28,000
Food and Nutritional Supplements	\$ 16,700	\$ 18,000
Client Transportation	\$ 2,000	\$ 3,000
Other Direct Client Support	\$ 3,000	\$ 3,000
Supplies - Office	\$ 3,200	\$ 4,100
Copying and Printing	\$ 2,300	\$ 1,800
Telephone and Internet	\$ 5,000	\$ 5,400
Training and Conferences	\$ 500	\$ 400
Travel for Client Home Visits	\$ 900	\$ 800
Insurance	\$ 4,500	\$ 4,500
Equipment Expense		
Equipment Rentals	\$ -	\$ -
Equipment Purchase and Repairs - Office	\$ 2,000	\$ 2,000
Postage	\$ 1,300	\$ 1,500
Rent	\$ 20,700	\$ 23,000
Advertising	\$ 100	\$ 100
Dues and Subscriptions	\$ 500	\$ 500
Professional Fees / Audit / Consultants	\$ 5,800	\$ 6,500
Bank Charges	\$ 100	\$ 100
Miscellaneous	\$ 1,000	\$ 1,000
Fundraising Event Costs	\$ 4,000	\$ 6,000
Other Agency Overhead	\$ -	\$ -
Total	\$ 400,000	\$ 400,000

	TOTAL REVENUE		
EXPENSES			
Salaries			
Fringe Benefits			
Supplies (include printing/copying)			
Travel			
Training			
Communications			
Audit			
Property Maintenance			
Service Contracts			
Construction Supplies/Materials			
Other (describe)			
	TOTAL EXPENSES		
NET (Income - Expenses)			

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS-PLEASE SEE ATTACHED

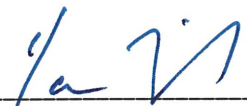
	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
--	---	---------------------	--	--------------------------------	----------------------------

U.S. Dept. of	HRSA				
Direct Program	Ryan White Part A	Unknown	Unknown		
Passed Through	Boston Public Health Commission	93.914	Unknown		\$14,894,764
	ARS			\$134,323	
Total U.S. Dept. of	HRSA			\$134,323	\$14,894,764
U.S. Dept. of	FEMA	97.024	Unknown		Unknown
Direct Program	Emergency Food and Shelter				
Passed Through	United Way	Unknown	Unknown		Unknown
	ARS			\$4,000	
Total U.S. Dept. of	FEMA			\$4,000	Unknown
U.S. Dept. of	HUD				
Direct Program	Housing Opportunities for People Living With AIDS	14.241	Unknown	Unknown	
Passed Through	Merrimack Valley Assistance Program	Unknown	Unknown		\$974,000
	ARS			24,000	
Total U.S. Dept. of	HUD			\$24,000	
U.S. Dept. of	HUD				
Direct Program	CDBG				
Passed Through	Portsmouth				
	ARS			\$9,000	
Total U.S. Dept. of	HUD/CDBG			\$9,000	Unknown
Total Expenditures of Federal Awards				\$171,323	
NH Dept. of	Health and Human Services	Unknown	Unknown		\$1,411,081
	Ryan White Part B to ARS			\$128,663	
Total NH Dept. of	Health and Human Services			\$128,663	
Local Assistance:	Various			\$20,000	\$0
Total Local Assistance:	Various			\$20,000	\$0
Total State and Local Awards				\$148,663	
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$319,986	

NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.


 SIGNATURE

11-16-2022
 DATE

TAMARA LEIBOWITZ
 PRINTED NAME

EXECUTIVE DIRECTOR
 TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, **and**
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency does not meet the above thresholds. ☒

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By <u>Agency</u>	
Name of agency receiving award	
Address of the entity including:	
Place of performance including:	
Congressional district	
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	
Central Contractors Registration (CCR) number**	

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, **and** (2) Compensation information is not already available through reporting to the SEC. **Note: Because CCR registration expires annually, grantees are required to update their CCR information annually.

How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below.

Registration information: <http://www.ccr.gov/startregistration.aspx>

Signature of Authorized Person

Date

Executive Director
Title

AIDS Response Seacoast
Dover CDBG FY 2024
Measurement Goal 1

Goal 1	Less than 2% of clients self-identified as Homeless or Unstably Housed during the measurement period.		
Measurement Dates:	07.01.2022 – 09.30.2022		
Your Agency Outcome:	1.94%	Statewide ASOs Outcome:	1.75%
Agency Numerator:	Number of clients who were homeless or unstable housed during the measurement period.		2
Agency Denominator:	Number of persons receiving HIV services during the measurement period.		103
Agency Narrative: ARS regularly screens for housing stability and works to address issues with clients, identity resources or assist financially so they remain stably housed. 98.06% of ARS clients remained stably housed over a 12-month period			

AIDS Response Seacoast
Dover CDBG FY 2024
Measurement Goal 2

Goal 1	90% of all clients will have had an HIV Viral Load <200 copies/ml at last HIV viral load test during the measurement period.		
Measurement Dates:	07.01.2022 – 09.30.2022		
Your Agency Outcome:	95.24%	Statewide ASOs Outcome:	93.94%
Agency Numerator:	Number of patients in the denominator with an HIV viral load <200 copies/mL at last HIV viral load test during the measurement period.		80
Agency Denominator:	Number of patients, regardless of age, with a diagnosis of HIV with at least one HIV viral load test during the measurement period.		84
Agency Narrative:			
ARS case managers work with clients to monitor viral loads to help clients work toward viral suppression. Case managers assist clients who are not virally suppressed identify and overcome barriers to adherence.			



Communication of No Material Weaknesses in a Separate Report

James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Karen M. Lascelle, CPA, CVA, CFE

November 21, 2022

To the Board of Directors and Management
AIDS Response – Seacoast
Portsmouth, New Hampshire

In planning and performing our audit of the financial statements of AIDS Response - Seacoast as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered AIDS Response - Seacoast's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, The Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

PLODZIK & SANDERSON
Professional Association

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996
www.plodzik.com

AIDS RESPONSE – SEACOAST

FINANCIAL REPORT

JUNE 30, 2022 AND 2021

*AIDS RESPONSE – SEACOAST
FINANCIAL REPORT
JUNE 30, 2022 AND 2021*

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
AIDS Response – Seacoast
Portsmouth, New Hampshire

Opinion

We have audited the accompanying financial statements of AIDS Response – Seacoast (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AIDS Response – Seacoast as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting policies generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of AIDS Response – Seacoast and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about AIDS Response – Seacoast's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

AIDS Response – Seacoast
Independent Auditor's Report

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of AIDS Response – Seacoast's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AIDS Response – Seacoast's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

November 16, 2022

Plodzik & Sanderson
Professional Association

FINANCIAL STATEMENTS

AIDS RESPONSE - SEACOAST
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS		
	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	\$ 110,719	\$ 74,311
Accounts receivable	39,333	78,857
Other receivables	6,366	-
Prepaid expenses	1,892	1,877
Inventory - food pantry	3,000	3,000
Total current assets	<u>161,310</u>	<u>158,045</u>
PROPERTY AND EQUIPMENT		
Office equipment and computers	11,417	11,417
Furniture and fixtures	12,215	12,215
	23,632	23,632
Less accumulated depreciation	<u>23,632</u>	<u>23,632</u>
	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 161,310</u>	<u>\$ 158,045</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses	<u>\$ 11,474</u>	<u>\$ 10,464</u>
NET ASSETS		
Without donor restrictions		
Undesignated	149,836	147,581
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 161,310</u>	<u>\$ 158,045</u>

The Notes to Financial Statements are an integral part of these statements.

AIDS RESPONSE - SEACOAST
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2022

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2022 TOTAL
OPERATING REVENUE			
Grant revenue	\$ 313,579	\$ -	\$ 313,579
Event revenue	26,631	-	26,631
Municipal revenue	15,108	-	15,108
	<u>355,318</u>	<u>-</u>	<u>355,318</u>
SUPPORT			
Cash donations	16,532	-	16,532
Donated materials and services	8,451	-	8,451
	<u>24,983</u>	<u>-</u>	<u>24,983</u>
TOTAL REVENUE AND SUPPORT	<u>380,301</u>	<u>-</u>	<u>380,301</u>
OPERATING EXPENSES			
Program services:			
Client services	348,204	-	348,204
Fundraising	11,344	-	11,344
Management and general	18,516	-	18,516
TOTAL OPERATING EXPENSES	<u>378,064</u>	<u>-</u>	<u>378,064</u>
DECREASE IN NET ASSETS FROM OPERATING ACTIVITIES	<u>2,237</u>	<u>-</u>	<u>2,237</u>
NONOPERATING ACTIVITIES			
Interest income	18	-	18
DECREASE IN NET ASSETS	<u>2,255</u>	<u>-</u>	<u>2,255</u>
NET ASSETS - BEGINNING	147,581	-	147,581
NET ASSETS - ENDING	<u>\$ 149,836</u>	<u>\$ -</u>	<u>\$ 149,836</u>

The Notes to Financial Statements are an integral part of these statements.

AIDS RESPONSE - SEACOAST
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2021

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2021 TOTAL
OPERATING REVENUE			
Grant revenue	\$ 308,746	\$ -	\$ 308,746
Event revenue	27,786	-	27,786
Municipal revenue	13,058	-	13,058
	<u>349,590</u>	<u>-</u>	<u>349,590</u>
SUPPORT			
Cash donations	15,758	-	15,758
Donated materials and services	7,703	-	7,703
	<u>23,461</u>	<u>-</u>	<u>23,461</u>
TOTAL REVENUE AND SUPPORT	<u>373,051</u>	<u>-</u>	<u>373,051</u>
OPERATING EXPENSES			
Program services:			
Client services	353,313	-	353,313
Fundraising	11,145	-	11,145
Management and general	25,228	-	25,228
TOTAL OPERATING EXPENSES	<u>389,686</u>	<u>-</u>	<u>389,686</u>
INCREASE IN NET ASSETS FROM OPERATING ACTIVITIES	<u>(16,635)</u>	<u>-</u>	<u>(16,635)</u>
NONOPERATING ACTIVITIES			
Interest income	20	-	20
INCREASE IN NET ASSETS	<u>(16,615)</u>	<u>-</u>	<u>(16,615)</u>
NET ASSETS - BEGINNING	<u>164,196</u>	<u>-</u>	<u>164,196</u>
NET ASSETS - ENDING	<u>\$ 147,581</u>	<u>\$ -</u>	<u>\$ 147,581</u>

The Notes to Financial Statements are an integral part of these statements.

***AIDS RESPONSE - SEACOAST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022***

	Program Services	Support Services		
	Client Services	Fundraising	Management and General	Total
Salaries	\$ 219,950	\$ 3,570	\$ 3,570	\$ 227,090
Payroll tax expense	17,653	286	286	18,225
Fringe benefits	22,966	-	11,215	34,181
<u>Contracted services</u>				
Contracted educational services	3,600	-	-	3,600
Contracted technical support	1,000	-	-	1,000
Contracted quality improvement	5,575	-	-	5,575
<u>Direct financial assistance</u>				
Shelter assistance	20,829	-	-	20,829
Food	11,503	-	-	11,503
Client transportation expense	1,874	-	-	1,874
Other client support	995	-	-	995
Supplies	2,784	23	120	2,927
Copying and printing	2,000	82	82	2,164
Telephone and internet	4,592	255	255	5,102
Training and conferences	-	-	-	-
Travel	136	-	-	136
General insurance	3,940	218	218	4,376
Equipment purchase and repairs	903	-	-	903
Postage	1,897	16	16	1,929
Rent	18,500	1,021	1,021	20,542
Dues and subscriptions	-	-	438	438
Professional fees	7,507	307	1,083	8,897
Bank charges	-	-	115	115
Miscellaneous	-	-	97	97
Fundraising event costs	-	5,566	-	5,566
<u>Totals</u>	<u>\$ 348,204</u>	<u>\$ 11,344</u>	<u>\$ 18,516</u>	<u>\$ 378,064</u>

The Notes to Financial Statements are an integral part of these statements.

*AIDS RESPONSE - SEACOAST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021*

	Program Services	Support Services		
	Client Services	Fundraising	Management and General	Total
Salaries	\$ 226,046	\$ 3,693	\$ 3,693	\$ 233,432
Payroll tax expense	18,550	297	297	19,144
Fringe benefits	26,438	-	17,343	43,781
<u>Contracted services</u>				
Contracted educational services	3,600	-	-	3,600
Contracted technical support	580	-	-	580
<u>Direct financial assistance</u>				
Shelter assistance	24,909	-	-	24,909
Food	11,340	-	-	11,340
Client transportation expense	1,121	-	-	1,121
Other client support	1,000	-	-	1,000
Supplies	1,382	20	568	1,970
Copying and printing	1,956	94	101	2,151
Telephone and internet	4,644	251	246	5,141
Training and conferences	-	-	-	-
Travel	123	-	-	123
General insurance	3,841	213	213	4,267
Equipment purchase and repairs	829	-	-	829
Postage	1,078	21	21	1,120
Rent	18,810	1,058	1,058	20,926
Dues and subscriptions	-	-	518	518
Professional fees	7,066	287	1,001	8,354
Bank charges	-	-	95	95
Miscellaneous	-	-	74	74
Fundraising event costs	-	5,211	-	5,211
<u>Totals</u>	<u>\$ 353,313</u>	<u>\$ 11,145</u>	<u>\$ 25,228</u>	<u>\$ 389,686</u>

The Notes to Financial Statements are an integral part of these statements.

*AIDS RESPONSE - SEACOAST
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021*

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,255	\$ (16,615)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	39,524	(5,952)
(Increase) in other receivables	(6,366)	-
(Increase) decrease in prepaid expenses	(15)	987
Increase in accrued expenses	1,010	192
Net cash provided by (used in) operating activities	36,408	(21,388)
Cash and cash equivalents:		
Beginning	74,311	95,699
Ending	<u>\$ 110,719</u>	<u>\$ 74,311</u>

The Notes to Financial Statements are an integral part of these statements.

***AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021***

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AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A Organization

AIDS Response - Seacoast (the Organization) is a non-stock, nonprofit corporation and is exempt for federal income tax purposes under Section 501(c) (3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 17(b) (1) (A) (VI).

1-B Activities and Program Services

The Organization was formed to provide education, advocacy, referral, and other services to people whose lives are affected by the human immunodeficiency virus (HIV) at its various stages. Its service area encompasses the greater metropolitan area of Rockingham and Strafford Counties in New Hampshire and Southern York County in Maine. A description of the Organization's major classes of programs is as follows:

Client Services - To provide direct assistance and coordination of benefits by third parties to people both infected and/or affected by HIV/AIDS.

Education - To prevent new infections by offering educational programs and materials to the community.

1-C Basis of Accounting

The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

1-D Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by the donor.

Net assets consist of the following:

Without donor restrictions – net assets that are not restricted by donor-imposed stipulations and, therefore, are available to carry out the Organization's operations. Net assets without donor restrictions also include those net assets that are limited as to their use by action of the Board of Directors.

With donor restrictions – net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. When such stipulations end or are fulfilled, such net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

1-E Income Taxes

The Organization is a non-profit corporation determined to be exempt from Federal income taxes under the Internal Revenue Code, Section 501(c)(3), and is not a private foundation within the meaning of Section 509(a).

1-F Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

1-G Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, the Organization considers all cash accounts and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. As of June 30, 2022 and 2021, the Organization maintained cash equivalents of \$110,719 and \$74,311, respectively.

AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

1-H Property and Equipment

Property and equipment are recorded at cost when purchased and fair market value when donated. Equipment purchased at a cost greater than \$1,500 are capitalized, and equipment purchased at a cost less than \$1,500 are expensed in the year of purchase. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Office equipment and computers	3 - 7
Furniture and fixtures	3 - 5
Leaschold improvements	2 - 39
Vehicle	5

1-I Revenue Recognition and Restricted Grant Revenues

Contributions received are recorded as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions.

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. The Organization reports gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

The Organization considers restricted grant revenues whose restrictions have been met in the same reporting period to be unrestricted revenue. The Organization has numerous reimbursement grants. The revenue from these grants is recognized as the costs are incurred.

1-J Donated Services

Numerous volunteers have donated significant amounts of time to the Organization's program services and fundraising efforts. The fair value of these services has not been recognized as revenue in the financial statements because they did not meet the criteria for recognition.

1-K Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are also charged to each program based on direct expenses incurred or estimated usage.

1-L Advertising Costs

The Organization expenses all advertising costs as incurred in accordance with the American Institute of Certified Public Accountants Statement of Position 93-7, *Reporting on Advertising Costs*.

1-M Accounting for Income Taxes

The Organization considers the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 740-10 *Accounting for Uncertainty in Income Taxes*. The purpose of this topic is to clarify whether non-profit organizations may include tax benefits from uncertain tax positions in their financial statements. The Organization records a liability for uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably estimated. The Organization recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

The Organization is no longer subject to U.S. Federal and State informational return examinations by tax authorities for years before 2019. The Organization has evaluated its tax positions and concludes that there are no tax positions it has taken which if challenged would result in a material effect on the financial statements.

NOTE 2 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization structures its financial assets, consisting of cash and equivalents to be available as its general expenditures, liabilities, and obligations come due within one year. The Organization receives cash flows mainly from grants and contributions. Financial assets available for general expenditure within one year of the statement of financial position date are comprised of the following at June 30, 2022:

Financial assets at year-end:	
Cash and equivalents	\$ 110,719
Accounts receivable	39,333
Other receivables	6,366
Financial assets at year-end available to meet cash needs for expenditure within one year	<u><u>\$ 156,418</u></u>

NOTE 3 – INVENTORY — FOOD PANTRY

The Organization maintains a food pantry for the benefit of its clients. Inventory is recorded at cost for items purchased and fair value for items donated. Inventory as of June 30, 2022 and 2021, is valued at \$3,000 and \$3,000, respectively.

NOTE 4 – ACCRUED EXPENSES

Accrued expenses are comprised as follows:

	<u>2022</u>	<u>2021</u>
Accrued payroll	\$ 3,520	\$ 2,592
Accrued earned time	7,954	7,872
	<u><u>\$ 11,474</u></u>	<u><u>\$ 10,464</u></u>

NOTE 5 – LINE OF CREDIT

The Organization has a \$35,000 line of credit with Citizens Bank which matures December 30, 2022. Amounts borrowed under this agreement bear interest at 1.0% above the Wall Street Journal Prime Rate (4.75% at June 30, 2022). At June 30, 2022 and 2021, the Organization had no amounts outstanding on the line of credit. The line is secured by cash held in an account at the same financial institution. Funds in that account totaled \$85,294 and \$73,278 at June 30, 2022 and 2021, respectively.

NOTE 6 – OPERATING LEASES

On August 23, 2018, the Organization entered into a lease agreement with the City of Portsmouth commencing October 1, 2018 and terminating September 30, 2023. The lease requires annual rent of \$20,421. Rent is due in monthly installments of \$1,702. Total rent expense in these financial statements under these leases amounts to \$20,542 and \$20,926 for the years ended June 30, 2022 and 2021, respectively. The lease may be terminated with 30 days prior written notice. Annual rent is renegotiated each September 1 and is calculated on a formula based on the lessor's operating costs of the building, and square footage utilized by the Organization.

The Organization leased a copier machine at \$146 per month for 60 months. The term of the lease was August 1, 2016 through July 31, 2021. During June 2022, the Organization entered into a new lease at \$140 per month for 60 months, through June 23, 2027. Total equipment rental expense in these financial statements amounts to \$1,540 and \$1,746 for the years ended June 30, 2022 and 2021, respectively, and is included under the expense caption "Copying and Printing."

The Organization leases a postage meter at \$10 per month for 24 months. The term of this lease is June 19, 2022 through June 19, 2024. Total postal meter rental expense in these financial statements amounts to \$314 and \$380 for the years ended June 30, 2022 and 2021, respectively, and is included under the expense caption "Postage."

AIDS RESPONSE – SEACOAST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Future minimum lease payments under these leases, assuming future calculations of the office space lease remain constant, and the office space will be utilized for the full term of the lease, are as follows:

For the year ending June 30.	
2023	\$ 22,795
2024	7,089
2025	1,675
2026	1,675
Thereafter	1,675
<u>Total</u>	<u>\$ 34,909</u>

NOTE 7 – ADDITIONAL HOUSING SUPPORT

AIDS Response - Seacoast coordinates for its clients with Merrimack Valley Assistance Program (MVAP) in Concord, New Hampshire, for direct housing support for their clients. Total support for the years ended June 30, 2022 and 2021 was \$67,374 and \$66,743, respectively. Funds are provided by the Department of Housing and Urban Development (HUD) through a program titled “Housing Opportunities for People with AIDS” (HOPWA). These funds are not reflected in the financial statements of the Organization.

NOTE 8 – CURRENT VULNERABILITY DUE TO CONCENTRATIONS AND CONTINGENCIES

Concentration - AIDS Response – Seacoast receives a substantial amount of its support in the form of grant revenues from the State of New Hampshire and the Federal government under the Ryan White Care Act, Part A, and other programs. It is reasonably possible that in the near term these contracts could cease, which would cause a severe impact on the Organization and its ability to continue in its present capacity.

Grant Contingency - Amounts received or receivable from grantor agencies are subject to audit and adjustment by such grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenses which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

NOTE 9 – COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a global pandemic. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the Organization. The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing the financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through November 16, 2022, the date the June 30, 2022 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

Alliance for Community Transportation

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Cooperative Alliance for Seacoast Transportation	Tax ID 02-0362579
Name of Program or Project Alliance for Community Transportation	
Name of Executive Director Rad Nichols	
Mailing Address 42 Sumner Dr, Dover, NH 03820 Physical Address 42 Sumner Dr, Dover, NH 03820	
Contact Person Jeff Donald	Phone 603-516-0796
E-Mail info@CommunityRides.org	Website CommunityRides.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) ☒ 501(c)(3) Government ☐ For-profit authorized under 570.201(o) ☐ Unit of ☐ Faith-based Organization ☐ Institution of Higher Education ☐ Other (Explain):	
Tax ID # 02-0362579	
SAM UEI # RTMFG5LQG5A1	SAM Expiration Date December 16, 2022

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ \$4,000
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.) Operate TripLink, a regional transportation call center; operate Community Rides, a "suggested donation" service providing transportation to healthcare for seniors and individuals with disabilities; provide staffing for the Regional Coordination Council to provide greater access to, and improve the operation of, community transportation resources.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Services are provided throughout Strafford County, eastern Rockingham County, Wakefield, and Brookfield.

BENEFICIARIES**Beneficiaries:**

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 3 – 15 Dover residents are estimated will use Community Rides. This wide range reflects the fact that in SFY20 15 residents used the service and in SFY22 only 3 residents used the service. We estimate that 40 – 60 Dover residents will use the TripLink Common Application to apply for transportation services.

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: Three Dover residents rode Community Rides in FY22 and 68 residents registered for new services.

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes

If so, how much? \$4,000

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Older adults and individuals with disabilities in need of transportation.

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☒ Yes ☐ No

If yes, are the criteria/protocols in writing?: ☒ Yes ☐ No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. The Alliance for Community Transportation and COAST operate TripLink, a regional transportation call center. TripLink provides information and referral services to individuals looking for transportation services. ACT also operates Community Rides. Community Rides provides non-emergency medical transportation to seniors and individuals with disabilities if they do not qualify for another service such as COAST ADA Paratransit. Rides are provided by COAST, Rockingham Nutrition, and the Community Action Partnership of Strafford County. In FY22, Community Rides provided 21 rides to 3 Dover residents. This is a dip from FY21, however in the first 4 months of FY23 Community Rides has already provided 12 rides to Dover residents, so a return to FY21 level is expected.

ACT is the Regional Coordination Council for Community Transportation for Strafford County (RCC), eastern Rockingham County, Wakefield, and Brookfield. RCC's around the state consist of transportation providers, social service agencies, healthcare providers, and regional planning commissions. They work to improve and expand transportation options for older adults and individuals with disabilities. ACT helped to establish a volunteer driver program serving rural communities and launched TripLink, a coordinated call center. TripLink helps agencies operate more efficiently and professionally, by consolidating call-taking, scheduling, and dispatching services at one agency. TripLink manages these services for COAST, Ready Rides, Rockingham Nutrition & Meals on Wheels, Community Rides, and the Community Action Partnership of Strafford County's senior shuttle.

ACT and TripLink are supported by Federal Transit Administration (FTA) funding, transit agencies, and grant funding. While most of the funding for these programs are provided by the FTA, 20% local match is required to leverage the federal dollars. ACT also requests financial support from philanthropic foundations, hospitals, and others. In November 2021 we began requested \$3 per trip donations from riders and have begun soliciting donations from the general public. These additional funds will be used exclusively for Community Rides.

This program benefits Dover residents by ensuring seniors and individuals with disabilities have access to a robust transportation network that will allow to continue living in their community by providing reliable access to health care, grocery shopping, and other essential services. TripLink helps callers to find the services that they need, including COAST's ADA Paratransit, Community Rides, and Strafford CAP's senior shuttle. TripLink also provides advice on how to ride the bus, as it is often more cost-effective and can be ridden without clients having to call and request a ride. Community Rides provides rides to medical care for those who would otherwise often go without care.

In November 2021 ACT launched the TripLink Common Application. The Common Application allows users to apply for multiple transportation services at the same time. For Dover residents, this means that they will be able to apply for ADA Paratransit, Community Rides, and the CAP senior shuttle at once. Since its launch, 49 Dover residents have applied for these services.

Please indicate who prepared the overall cost estimate for the activity. Jeff Donald

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (not the organization):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Seniors and individuals with disabilities can remain living in their communities	Number of rides provided by Community Rides and Strafford CAP, and number of unduplicated clients
Seniors and individuals with disabilities can remain living in their communities	Number of new clients who register for a transportation service
Seniors and individuals with disabilities have access to health care	Number of rides provided to medical facilities and percentage of trip requests fulfilled

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. The Cooperative Alliance for Seacoast Transportation (COAST) is a regional public transit system serving the Seacoast since 1982. COAST is a nonprofit agency governed by a board of directors comprised of the communities served, planning commission, and local agencies. COAST serves as ACT's Lead Agency and fiscal sponsor.

The Alliance for Community Transportation (ACT) is the state-designated Regional Coordination Council for Community Transportation, serving southeastern NH. ACT's mission is to facilitate the implementation of coordinated community transportation and to encourage the development of improved and expanded regional community transportation services. ACT is comprised of transportation providers, regional planning commissions, healthcare providers, and social service agencies.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs. Yes

BOARD OF DIRECTORS

Name	Residence (city/town)
Dennis Shanahan	Dover
Michael Scala	Rochester
Scott Bogle	Durham
Margaret Joyce	Nottingham
Dave Sandmann	Greenland
Sonke Dornblut	Newmarket
Martin Dumont, Sr.	Somersworth
Benjamin Fletcher	Portsmouth
Lauren Haley	Rochester
Denis Hebert	Newington
Colin Lentz	Rochester
Kristen Murphy	Dover
Nick Taylor	Raymond
Shelley Winters (ex officio)	Concord
Thomas Wright	Berwick

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. <u>Public Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities	\$4,000	\$12,769.34	\$16,769.34
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			
TOTAL PROPOSED BUDGET:			

2. <u>Public Facilities</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	\$12,769.34	\$12,769.34	The FTA Section 5310 funds allocated to the region will be announced in December.
State:	Committed: Pending: Proposed:			
Local:	Committed: Pending: Proposed:			
Private:	Committed: Pending: Proposed:			
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:			
Other:	Committed: Pending: Proposed:			
Total:	Committed: Pending: Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed: Pending: Proposed:		
Total:		\$12,769.34	

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

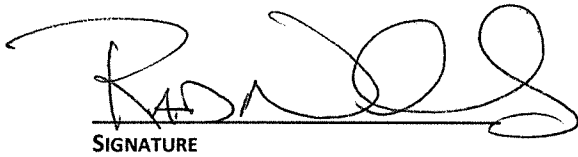
Budget Period: from July 1 to June 30	Current Year	Next Year (projected)
REVENUES		
Federal Funds	\$456,147.34	\$494,191.60
State Funds		
Foundations/Private Contributions	\$24,231.12	\$7,063.84
Partner Match	\$21,655.72	\$22,400
Fundraising or other income	\$24,900	\$24,900
Other (describe) Rochester CDBG	0	\$6,000
Community Dev. Block Grant (include anticipated request)	\$4,000	\$4,000
TOTAL REVENUE	\$530,934.18	\$558,819.44
EXPENSES		
Salaries	\$198,661.77	\$217,373.35
Fringe Benefits	\$79,128.88	\$86,321.14
Supplies (include printing/copying)	\$3,000	\$3,000
Travel		
Training		
Communications	\$2,813.20	\$3,731.02
Audit		
Property Maintenance		
Service Contracts	\$38,951.75	\$44,293.93
Purchased Transportation	\$206,278.58	\$202,000
Other (describe) Planning & Marketing	\$2,100	\$2,100
TOTAL EXPENSES	\$530,934.18	\$558,819.44
NET (Income - Expenses)		

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	Transportation (FTA)			\$	\$
Direct Program	FTA 5310				
Passed Through	NHDOT	20.513		\$374,191.60	\$374,191.60
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	FHWA/FTA			\$	\$
Direct Program	STBG				
Passed Through	NHDOT			\$120,000	\$120,000
	[Program Name]				
Total U.S. Dept. of	Transportation			\$494,191.60	\$494,191.60
U.S. Dept. of	Housing and Urban Development (HUD)			\$	\$
Direct Program	CDBG				
Passed Through	City of Rochester	14.218		\$6,000	\$6,000
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$500,191.60	\$500,191.60
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	Strafford County			\$5,000	\$5,000
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$5,000	\$5,000
Total State and Local Awards				\$5,000	\$5,000
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$505,191.60	\$505,191.60

Local Assistance:	Strafford County			\$5,000	\$5,000
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$5,000	\$5,000
Total State and Local Awards				\$5,000	\$5,000
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$505,191.60	\$505,191.60

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



SIGNATURE

11/18/22

DATE

Ron Nichols

PRINTED NAME

Exec. Dir

TITLE

**COOPERATIVE ALLIANCE
FOR SEACOAST TRANSPORTATION**

**SUPPLEMENTAL REPORTS
AND SUPPLEMENTAL SCHEDULES**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2021**

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL REPORTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**F.G. BRIGGS, JR., CPA
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**MEMBERS OF THE
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PRIVATE COMPANIES
PRACTICE SECTION**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

December 27, 2021

To the Board of Directors
Cooperative Alliance for Seacoast Transportation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Cooperative Alliance for Seacoast Transportation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Cooperative Alliance for Seacoast Transportation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cooperative Alliance for Seacoast Transportation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cooperative Alliance for Seacoast Transportation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cooperative Alliance for Seacoast Transportation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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PRACTICE SECTION**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

December 27, 2021

To the Board of Directors
Cooperative Alliance for Seacoast Transportation

Report on Compliance for Each Major Federal Program

We have audited the Cooperative Alliance for Seacoast Transportation's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Cooperative Alliance for Seacoast Transportation's major federal program for the year ended September 30, 2021. The Cooperative Alliance for Seacoast Transportation's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Cooperative Alliance for Seacoast Transportation's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Cooperative Alliance for Seacoast Transportation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Cooperative Alliance for Seacoast Transportation's compliance.

Opinion on Major Federal Program

In our opinion, the Cooperative Alliance for Seacoast Transportation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of the Cooperative Alliance for Seacoast Transportation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audits of compliance, we considered the Cooperative Alliance for Seacoast Transportation's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Cooperative Alliance for Seacoast Transportation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Cooperative Alliance for Seacoast Transportation as of and for the year ended September 30, 2021, and have issued our report thereon dated December 27, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of

additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

F.G. Briggs, Jr., CPA
Professional Association

SUPPLEMENTAL SCHEDULES

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Direct Programs			
Federal Transit - Formula Capital Program	20.507		\$ 238,310
Federal Transit - Formula Operating Program	20.507		2,692,278
COVID 19: Federal Transit - Formula Operating Program	20.507		<u>1,528,994</u>
Total Direct from Federal Transit			<u>4,459,582</u>
U.S. Department of Transportation			
Pass-Through Programs			
New Hampshire Department of Transportation			
Formula Operating Program	20.513	NH-1385-2019	<u>364,475</u>
Total Expenditures of Federal Awards			<u>\$ 4,824,057</u>

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Cooperative Alliance for Seacoast Transportation under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Cooperative Alliance for Seacoast Transportation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Cooperative Alliance for Seacoast Transportation.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The Cooperative Alliance for Seacoast Transportation has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

The Schedule of Findings and Questioned Costs for the year ended September, 30, 2020, for the Cooperative Alliance for Seacoast Transportation did not include any findings relative to federal award programs.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the Cooperative Alliance for Seacoast Transportation were prepared in accordance with GAAP.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Cooperative Alliance for Seacoast Transportation were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of internal controls over major federal award programs.
5. The auditor's report on compliance for the major federal award program for the Cooperative Alliance for Seacoast Transportation expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award program for the Cooperative Alliance for Seacoast Transportation.
7. The program tested as a major program was transit operations - the provision of bus transportation, Federal Assistance Listing number 20.507.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Cooperative Alliance for Seacoast Transportation was determined to be a low-risk auditee.

**COOPERATIVE ALLIANCE
FOR SEACOAST TRANSPORTATION**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA**

**FOR THE YEARS ENDED
SEPTEMBER 30, 2021 AND 2020**

**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

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INDEPENDENT AUDITOR'S REPORT

December 27, 2021

To the Board of Directors
Cooperative Alliance for Seacoast Transportation

Report on the Financial Statements

We have audited the accompanying financial statements of the Cooperative Alliance for Seacoast Transportation (a nonprofit organization), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cooperative Alliance for Seacoast Transportation as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of grant expenditures are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2021, on our consideration of the Cooperative Alliance for Seacoast Transportation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cooperative Alliance for Seacoast Transportation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cooperative Alliance for Seacoast Transportation's internal control over financial reporting and compliance.

F.G. Briggs, Jr., CPA
Professional Association

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2021 AND 2020

ASSETS

	<u>2021</u>	<u>2020</u>
Assets		
Cash and equivalents	\$ 1,494,157	\$ 1,046,976
Accounts receivable - grants	430,178	427,485
Accounts receivable - other	178,365	91,099
Prepaid expenses	39,123	37,397
Inventories	86,865	81,262
Structures and equipment, net	<u>2,610,456</u>	<u>3,177,789</u>
TOTAL ASSETS	<u>\$ 4,839,144</u>	<u>\$ 4,862,008</u>

LIABILITIES AND NET ASSETS

Liabilities		
Accounts payable	\$ 149,269	\$ 66,684
Accrued expenses	252,183	382,058
Refundable advances	<u>43,787</u>	<u>44,479</u>
TOTAL LIABILITIES	<u>445,239</u>	<u>493,221</u>
Net Assets		
Net assets without donor restrictions	<u>4,393,905</u>	<u>4,368,787</u>
Total Net Assets	<u>4,393,905</u>	<u>4,368,787</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,839,144</u>	<u>\$ 4,862,008</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support		
Federal grants - operating and planning	\$ 4,585,747	\$ 4,080,981
State and local match - operating and planning	1,435,501	1,253,350
Ridership revenue	291,688	466,309
Advertising revenue	118,745	177,137
Other revenue	12,097	48,124
Interest income	1,804	3,440
Total Without Donor Restrictions Support	<u>6,445,582</u>	<u>6,029,341</u>
Expenses		
Program	5,942,148	6,086,725
Administration	712,498	714,954
Fundraising	20,697	20,610
Total Expenses	<u>6,675,343</u>	<u>6,822,289</u>
Change in Net Assets from Operations	<u>(229,761)</u>	<u>(792,948)</u>
Other Changes		
Federal grants - capital	238,310	121,600
Local match - capital	16,569	11,560
Total Other Changes	<u>254,879</u>	<u>133,160</u>
Change in Net Assets Without Donor Restrictions	<u>25,118</u>	<u>(659,788)</u>
Net Assets Without Donor Restrictions, Beginning of Year	<u>4,368,787</u>	<u>5,028,575</u>
Net Assets Without Donor Restrictions, End of Year	<u><u>\$ 4,393,905</u></u>	<u><u>\$ 4,368,787</u></u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENT OF FUNCTIONAL EXPENSES
SEPTEMBER 30, 2021

	Transit	Maintenance	Other Program	Total Program	Admin- istration	Fund- raising	Total Supporting Services	Total Expenses
Drivers' salaries	\$ 1,381,370	\$ -	\$ -	\$ 1,381,370	\$ -	\$ -	\$ -	\$ 1,381,370
Operations and administrative salaries	777,888	316,761	199,549	1,294,198	336,090	11,883	347,973	1,642,171
Payroll taxes	168,331	24,717	15,400	208,448	25,425	909	26,334	234,782
Benefits	357,832	91,055	48,748	497,635	118,886	3,728	122,614	620,249
Insurance and other fees	60,889	424,354	-	485,243	23,268	-	23,268	508,511
Advertising	4,826	-	1,560	6,386	56,135	-	56,135	62,521
Consulting services	2,593	-	13,161	15,754	63,537	-	63,537	79,291
Mechanical services	-	85,959	-	85,959	-	-	-	85,959
Other services	49,308	34,607	102,583	186,498	20,902	-	20,902	207,400
Facilities cleaning	61	17,843	-	17,904	-	-	-	17,904
Fuel/oil	423,504	-	-	423,504	-	-	-	423,504
Tires, parts and supplies	47,778	335,339	-	383,117	-	-	-	383,117
Occupancy	-	41,124	11,122	52,246	24,570	2,430	27,000	79,246
Dues and subscriptions	2,104	-	-	2,104	5,383	-	5,383	7,487
Travel and training	4,738	-	-	4,738	1,227	-	1,227	5,965
Telephone	17,502	1,665	-	19,167	6,257	-	6,257	25,424
Office supplies	31,557	-	-	31,557	17,667	1,747	19,414	50,971
Depreciation	830,421	15,899	-	846,320	13,151	-	13,151	859,471
Total Expenditures	<u>\$ 4,160,702</u>	<u>\$ 1,389,323</u>	<u>\$ 392,123</u>	<u>\$ 5,942,148</u>	<u>\$ 712,498</u>	<u>\$ 20,697</u>	<u>\$ 733,195</u>	<u>\$ 6,675,343</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENT OF FUNCTIONAL EXPENSES
SEPTEMBER 30, 2020

	Transit	Maintenance	Other Program	Total Program	Admin- istration	Fund- raising	Total Supporting Services	Total Expenses
Drivers' salaries	\$ 1,278,915	\$ -	\$ -	\$ 1,278,915	\$ -	\$ -	\$ -	\$ 1,278,915
Operations and administrative salaries	935,398	325,851	265,255	1,526,504	265,063	11,644	276,707	1,803,211
Payroll taxes	161,458	23,492	19,949	204,899	18,159	891	19,050	223,949
Benefits	356,402	88,940	69,292	514,634	86,059	3,218	89,277	603,911
Insurance and other fees	64,132	438,201	-	502,333	28,066	-	28,066	530,399
Advertising	16,918	-	32,514	49,432	84,164	-	84,164	133,596
Consulting services	3,177	70	-	3,247	88,389	-	88,389	91,636
Mechanical services	-	30,535	-	30,535	-	-	-	30,535
Other services	106,108	30,519	92,234	228,861	29,093	-	29,093	257,954
Facilities cleaning	86	8,034	-	8,120	11,760	-	11,760	19,880
Fuel/oil	320,430	-	-	320,430	-	-	-	320,430
Tires, parts and supplies	29,821	217,190	-	247,011	-	-	-	247,011
Occupancy	-	43,745	4,110	47,855	24,570	2,430	27,000	74,855
Dues and subscriptions	819	-	-	819	10,622	-	10,622	11,441
Travel and training	12,987	-	1,733	14,720	3,711	-	3,711	18,431
Telephone	11,947	1,292	-	13,239	4,250	-	4,250	17,489
Office supplies	49,348	200	17,460	67,008	24,538	2,427	26,965	93,973
Depreciation	1,005,099	23,064	-	1,028,163	36,510	-	36,510	1,064,673
Total Expenditures	<u>\$ 4,353,045</u>	<u>\$ 1,231,133</u>	<u>\$ 502,547</u>	<u>\$ 6,086,725</u>	<u>\$ 714,954</u>	<u>\$ 20,610</u>	<u>\$ 735,564</u>	<u>\$ 6,822,289</u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Change in net assets	\$ 25,118	\$ (659,788)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	859,471	1,064,673
(Increase) decrease in accounts receivable	(89,959)	(21,661)
(Increase) decrease in inventories	(5,603)	10,771
(Increase) decrease in prepaid expense	(1,726)	39,870
Increase (decrease) in accounts payable	82,585	(90,663)
Increase (decrease) in accrued expenses	(129,875)	(6,756)
Increase (decrease) in refundable advances	(692)	(6,312)
Total Adjustments	<u>714,201</u>	<u>989,922</u>
Net cash provided by (used for) operating activities	<u>739,319</u>	<u>330,134</u>
Cash Flows For Investing Activities		
Payments for the purchase of property and equipment	(292,138)	(151,595)
Net cash used for investing activities	<u>(292,138)</u>	<u>(151,595)</u>
Net increase (decrease) in cash and cash equivalents	447,181	178,539
Cash and equivalents, beginning of year	<u>1,046,976</u>	<u>868,437</u>
Cash and equivalents, end of year	<u><u>\$ 1,494,157</u></u>	<u><u>\$ 1,046,976</u></u>

See Notes to Financial Statements

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 1: NATURE OF THE ORGANIZATION

Cooperative Alliance for Seacoast Transportation (COAST) is organized as a Public Nonprofit Corporation and was formed in 1982 to promote and provide public mass transportation for southeastern New Hampshire. The Organization provides administrative, planning, para-transit, and coordination services. COAST receives approximately 72% of its funding directly from the federal government. The balance of its funding comes from local sources, primarily municipalities served by the transit routes.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with the Standards of Accounting and Financial Reporting for Not-for-Profit Organizations as promulgated by the American Institute of Certified Public Accountants. They are stated on the accrual basis and include all material accounts receivable and payable.

Recent Accounting Pronouncements

In June 2018, the FASB issued ASU 2018-08, "Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)". The amendments in this Update provide a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance (for example, Topic 606). The amendments also provide additional guidance about how to determine whether a contribution is conditional. COAST adopted this ASU on October 1, 2020.

COAST implemented ASU 2018-08 using a full retrospective method of application. The adoption of ASU 2018-08 resulted in changes to the disclosure of revenue. There were no material changes to the recognition or presentation of revenue as a result of the application of ASU 2018-08. As a result, no cumulative effect adjustment was recorded upon adoption.

Financial Statement Presentation

The Organization follows the recommendation of the Financial Accounting Standards Board as applicable to not-for-profit organizations. Under these standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets, as applicable: net assets with donor restrictions or net assets without donor restrictions.

Descriptions of the two net asset categories are as follows:

Net Assets with Donor Restrictions

The part of net assets of a not-for-profit entity that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Assets without Donor Restrictions

The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

A donor-imposed restriction is a donor stipulation (donors include other types of contributors, including makers of certain grants) that specifies a use for a contributed asset that is more specific than broad limits resulting from the following:

- a. The nature of the not-for-profit entity (NFP)
- b. The environment in which it operates
- c. The purposes specified in its articles of incorporation or bylaws or comparable documents for an unincorporated association.

The Organization reflects all resources used for operations as net assets without donor restrictions since any restricted revenues are generally received and spent in the same year.

Receivables

No allowance for doubtful accounts has been reflected since management believes all accounts receivable to be collectible. Accounts receivable will be considered delinquent based on the contractual terms of the agreement. COAST does not assess interest on outstanding or past-due balances.

Fixed Assets

Structures and equipment are stated at cost if purchased or fair market value if contributed. Depreciation is recorded on the straight-line method over a two to twenty-five year period. Expenditures for additions, renewals and betterments of buildings and equipment, unless of a relatively minor amount, are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Inventory

Inventory, which consists of fuel and bus parts, is stated at the lower of cost or market.

Income taxes

No income tax provision has been included in the financial statements of COAST since it is a not-for-profit entity exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation. COAST has analyzed its tax positions and has determined that there are no unrecognized tax obligations to record.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash Equivalents

For purposes of the statement of cash flows, COAST considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Functional Allocation of Expenses

The costs of providing various programs and supporting services are summarized on a functional basis in the statement of activities. Expenses are directly charged to the appropriate activity, where feasible. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, they may require allocation on a reasonable basis that is consistently applied. This basis included personnel cost allocations which are based on the estimates of time and effort.

Contributed Services

The value of contributed service of transit drivers is included in these statements. The value of contributed services of other volunteers is not reflected in these statements since there is no objective measurement available for such services.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, and reported revenues and expenses.

Advertising

The Organization expenses advertising costs as incurred.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of the COVID-19 virus a global pandemic as it spread rapidly throughout the world and still continues to spread. The virus negatively impacted COAST's operations, such as lower ridership, a shortage of bus operators and a subsequent service suspension of some fixed bus routes. Management has evolved with the pandemic in an effort to support its employees and riders.

In an effort to counter the virus' negative impact on operations, COAST has received federal funding to support its operations during the pandemic.

COAST continues to closely monitor the situation. Depending on the severity and duration of the pandemic, COAST could continue to experience additional negative impacts to operations. However, the extent of the future impact cannot be reasonably estimated at this time.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available to meet cash needs for general expenditures within one year. The Organization's working capital and cash flows have variations during the year primarily due to the inconsistent collections of accounts receivable.

As part of the Organization's liquidity management plan, funds in excess of general requirements are invested in a money market account.

Financial assets at year-end:	<u>2021</u>	<u>2020</u>
Cash and equivalents	\$ 1,494,157	\$ 1,046,976
Accounts and grants receivable	608,543	518,584
Total	<u>\$ 2,102,700</u>	<u>\$ 1,565,560</u>

NOTE 4: CONCENTRATION OF CREDIT RISK

COAST maintains accounts with First Seacoast Bank and TD Bank that at times exceed the Federal Deposit Insurance Corporation (FDIC) limit of \$250,000. At September 30, 2021, the bank balances for each institution totaled \$1,104,652 and \$465,163, respectively.

The majority of the funding for COAST is received directly from the Federal Government. Accounts receivable at September 30, 2021 includes \$342,641 from the Federal Government and \$87,537 from the State of New Hampshire.

NOTE 5: STRUCTURES AND EQUIPMENT

Structures and equipment consist of the following components at September 30, 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Structures, land and leasehold improvements	\$ 1,289,291	\$ 1,172,210
Equipment, vehicles and furniture	8,182,441	8,449,020
Amenities and miscellaneous	642,140	598,309
	10,113,872	10,219,539
Accumulated depreciation	(7,503,416)	(7,041,750)
	<u>\$ 2,610,456</u>	<u>\$ 3,177,789</u>

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 5: STRUCTURES AND EQUIPMENT (continued)

Included in these figures are four vehicles which are not currently used in operations by COAST. The vehicles are used by community agencies in the provision of transit services for the elderly and disabled. COAST retains the title to these vehicles and would take possession of the vehicles if these services were to cease. The book value of these vehicles at September 30, 2021 and 2020 was \$0 and \$21,666, respectively.

NOTE 6: REFUNDABLE ADVANCES

COAST recognizes conditional income from grants as services are provided and conditions are met. Funds received in advance are recorded as refundable advances.

NOTE 7: OPERATIONS

Transit operation expenditures are detailed in the Supplemental Data "Grant Expenditures - Operating Grants." Costs are recorded in accordance with the FTA as set forth in its National Transit Database Uniform System of Accounts. Reimbursement rates are 50%, 80% or 100%. Preventive maintenance and facility expenses are included in maintenance.

NOTE 8: PENSION PLAN

COAST has a SIMPLE pension plan. The organization matches employee contributions up to three percent of salaries. The cost for the years ended September 30, 2021 and 2020, respectively, were \$41,631 and \$39,116.

NOTE 9: CONTINGENT LIABILITIES

COAST receives money from the federal government under grants. Under the terms of these grants, COAST is required to use the money within the grant period for purposes specified in the grant proposals. If the expenditures of the grant were found not to be in compliance with the proposal, COAST might be required to repay the grantor's funds. The federal government also has an interest in equipment purchased with federal funds. Because specific amounts, if any, have not been determined by grantor agency audits as of September 30, 2021, no provision has been made for this contingency.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 10: COLLABORATION

During the year ended September 30, 2009, COAST and Stafford Network (a nonprofit organization) formed a working committee known as the Alliance for Community Transportation (ACT) for the purposes of establishing and advancing a transportation brokerage network in the area. COAST has agreed to receive grant funding and provide human resource and oversight of the Manager of Coordination Planning and Operations. COAST also provides dispatch and operational support. Planning expenditures for this project in the amount of \$381,037, and related revenue of \$405,794, are included in the financial statements for the year ended September 30, 2021.

NOTE 11: LEASE COMMITMENTS

During the year ended September 30, 2015, COAST engaged in a lease for rental of its office facilities. For the years ended September 30, 2021 and 2020, the Organization incurred rent expense in the amount of \$27,000 and was allotted contributions from the Lessor in the amount of \$3,000. The lease also calls for the Company to pay a pro rata share of the utilities and internal maintenance and repairs. The lease agreement for the property expired on March 15, 2018 at which point a tenancy-at-will agreement began with the same terms of the original lease.

On September 29, 2021, COAST engaged in a new lease for its office facilities. The term is for three years beginning on October 1, 2021 and ending September 30, 2024 unless sooner terminated. COAST has the right to terminate the lease without cause upon at least a ninety days' written notice to the Lessor. The market value of the leased space is \$2,550 per month. The Lessor agrees to provide a \$250 per month contribution towards the market value. COAST owes a net monthly payment of \$2,300. COAST will continue to pay a pro rata share of utilities and internal maintenance and repairs.

NOTE 12: PURCHASE COMMITMENTS

During the year ended September 30, 2021, COAST entered into a contract to purchase four buses at an approximate cost of \$2,050,000. These buses were not received as of September 30, 2021.

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 13: SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 27, 2021, which is the date the financial statements were available to be issued.

Beginning around March 2020, the COVID-19 virus was declared a global pandemic as it spread rapidly and still continues to spread. The virus has negatively affected the Organization's operations such as a suspension of transportation services offered to its riders. In addition, the Organization continues to spend additional funds on virus preventative measures. The Organization received significant funds from the federal government which alleviated some of the losses due to the virus.

Future potential impacts caused by the virus may include additional disruptions or restrictions on the Organization's ability to serve its riders. However, the related financial impact and duration cannot be reasonably estimated at this time.

SUPPLEMENTAL DATA

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Grant Expenditures - Operating Grants

	Transit	Maintenance	Total Operations	Admin- istration & Fundraising	Total Expenses
Drivers' salaries	\$ 1,381,370	\$ -	\$ 1,381,370	\$ -	\$ 1,381,370
Operations and administrative salaries	777,888	316,761	1,094,649	347,973	1,442,622
Payroll taxes	168,331	24,717	193,048	26,334	219,382
Benefits	357,832	91,055	448,887	122,614	571,501
Insurance and other fees	60,889	424,354	485,243	23,268	508,511
Advertising	4,826	-	4,826	56,135	60,961
Consulting services	2,593	-	2,593	63,537	66,130
Mechanical services	-	85,959	85,959	-	85,959
Other services	49,308	34,607	83,915	20,902	104,817
Facilities cleaning	61	17,843	17,904	-	17,904
Fuel/oil	423,504	-	423,504	-	423,504
Tires, parts and supplies	47,778	335,339	383,117	-	383,117
Occupancy	-	41,124	41,124	27,000	68,124
Dues and subscriptions	2,104	-	2,104	5,383	7,487
Travel and training	4,738	-	4,738	1,227	5,965
Telephone	17,502	1,665	19,167	6,257	25,424
Office supplies	31,557	-	31,557	19,414	50,971
Depreciation	830,421	15,899	846,320	13,151	859,471
Total Expenditures	\$ 4,160,702	\$ 1,389,323	\$ 5,550,025	\$ 733,195	\$ 6,283,220

Federal Match

NH-90-x199	\$ 44,504
NH-2017-009	140,490
NH-2020-002	1,860,229
NH-2020-005	1,471,241
NH-2021-012	684,815

Total Match \$ 4,201,279

COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Grant Expenditures - Other Grants

	<u>ACT Regional Coordination</u>	<u>Financial & Strategic Planning</u>	<u>Total Operations</u>
Administrative Expenditures			
Salaries	\$ -	\$ 10,925	\$ 10,925
Payroll taxes	-	905	905
Consulting services	-	13,161	13,161
Program Expenditures			
Salaries	188,624	-	188,624
Payroll taxes	14,495	-	14,495
Benefits	48,748	-	48,748
Advertising	1,560	-	1,560
Other services	102,583	-	102,583
Occupancy	<u>11,122</u>	<u>-</u>	<u>11,122</u>
Total Expenditures	<u>\$ 367,132</u>	<u>\$ 24,991</u>	<u>\$ 392,123</u>

Federal Match

NH-2020-002	<u>\$ 19,993</u>
	19,993

Pass-Through State of New Hampshire

NH-1385-2019	<u>364,475</u>
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Total Match	<u>\$ 384,468</u>
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**COOPERATIVE ALLIANCE FOR SEACOAST TRANSPORTATION
SUPPLEMENTAL DATA
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Grant Expenditures - Capital Grants

Capital Expenditures

Structures and improvements	\$	153,486
Equipment		131,225
Software		<u>7,425</u>

Total Expenditures	\$	<u>292,136</u>
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Federal Match

NH-90-x199	\$	57,396
NH-2017-009		149,643
NH-2020-002		5,774
NH-2021-012		<u>25,497</u>

Total Match	\$	<u>238,310</u>
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Dover Welfare Department
Security Deposit Program

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Dover Public Welfare	Tax ID 02-6000230
Name of Program or Project Security Deposit Program	
Name of Executive Director David Balian	
Mailing Address 61 Locust Street, Suite 334, Dover NH 03820	
Physical Address	
Contact Person David Balian	603-516-6500
E-Mail d.balian@dover.nh.gov	Website www.dover.nh.gov
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)	
☐ 501(c)(3) Government	☐ For-profit authorized under 570.201(o) ☒ Unit of
☐ Faith-based Organization	☐ Institution of Higher Education
☐ Other (Explain):	
Tax ID # 02-6000230	
SAM UEI # CJFYJTK9TE5	SAM Expiration Date 2/22/2023

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 4500.00
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) To assist people of Dover to move into an apartment when they cannot afford Security Deposits.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. City of Dover Welfare Department

BENEFICIARIES**Beneficiaries:**

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 3 Households

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 1

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes

If so, how much? \$1034.

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) **Homeless individuals and families, low income households and families.**

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☒ Yes ☐ No

If yes, are the criteria/protocols in writing?: ☒ Yes ☐ No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. To shelter those who are currently homeless and assist those individuals and families who are unstably housed to procure stable and permanent housing. Being able to provide Security Deposits will allow families and individuals without the financial resources to move into secure permanent housing rather than stay in a shelter or be in unsafe or doubled up housing situations. This service was provided by a local CAP agency in the past year via NHRAP funds but is no longer available.

Please indicate who prepared the overall cost estimate for the activity. David Balian

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : .

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Decrease number of people in temporary shelter and doubled up situations because they cannot afford both first months rent and security deposit.	Number of shelter spaces that open up and shorter shelter wait list times.
Decrease the number of people living in cars and other unsafe locations.	People move into permanent housing.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. **Dover Public Welfare**

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? **Yes**

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? **Yes**

If yes, please note the agency/program and how often the evaluation occurs. **Yearly**

BOARD OF DIRECTORS

Name	Residence (city/town)

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public <u>Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies	0	City of Dover	
Utilities	0	City of Dover	
Repairs/Maintenance	0	City of Dover	
Travel	0	City of Dover	
Salaries (List relevant positions)	0	City of Dover	
Other:			
Security Deposit Program	\$4500		\$4500
TOTAL PROPOSED BUDGET:	\$4500		\$4500

2. Public <u>Facilities</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			

Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:			
	Pending:			
	Proposed:			
State:	Committed:			
	Pending:			
	Proposed:			
Local:	Committed:			
	Pending:			
	Proposed:			
Private:	Committed:			
	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:			
	Pending:			
	Proposed:			
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:			
	Pending:			
	Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:		
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your organization's overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from 7/1/2022 to 6/30/2023	Current Year	Next Year (projected)
REVENUES		
Federal Funds		
State Funds		
Foundations/Private Contributions		
United Way		
Fundraising or other income		
Other (describe)		
Community Dev. Block Grant (include anticipated request)	\$4500	\$10,000
TOTAL REVENUE	\$4500	
EXPENSES		
Salaries		
Fringe Benefits		
Supplies (include printing/copying)		
Travel		
Training		
Communications		
Audit		
Property Maintenance		
Service Contracts		
Construction Supplies/Materials		
Other (describe)		
TOTAL EXPENSES	\$4500	\$10,000

NET (Income - Expenses)	\$4500	\$10000
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ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				

Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



SIGNATURE

DAVID BALIAN

PRINTED NAME

11/7/2022

DATE

DIRECTOR OF PUBLIC WELFARE

TITLE

HAVEN

**Domestic Violence
Housing and Shelter
Program**

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization HAVEN Violence Prevention and Support Services	Tax ID 02-0337620
Name of Program or Project Domestic Violence Housing and Shelter Program	
Name of Executive Director Kathy Beebe	
Mailing Address 20 International Drive, Suite 300, Portsmouth NH 03801	
Physical Address same and confidential shelter location	
Contact Person Kathy Beebe	Phone 603-766-4362
E-Mail kbeebe@havennh.org	Website www.havennh.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)	
XX 501(c)(3) Government	
☐ For-profit authorized under 570.201(o)	
☐ Unit of	
☐ Faith-based Organization	
☐ Institution of Higher Education	
☐ Other (Explain):	
Tax ID # 02-0337620	
SAM UEI # QBL1NLSB4U51	SAM Expiration Date 9/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 7500
Provide a very brief summary of the activity or project for which the funds are requested. Keep responses to one or two sentences (i.e. <i>After School Care for K-4th grade students. Repair of homeless shelter roof.</i>) HAVEN is the only agency that provides emergency shelter to domestic violence victims in Strafford County who are in imminent danger and fleeing abuse. Funds requested will pay a portion (approximately 5%) of the rental costs of our new Strafford County 6-unit Domestic Violence shelter.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. HAVEN will provide services to victims in our new leased 6 unit confidential shelter in Strafford County.

BENEFICIARIES**Beneficiaries:**

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year):

20 Dover beneficiaries will access shelter and housing assistance or have an estimated 300 shelter bed nights.

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population:

Last year we served 252 Dover domestic violence victims with 316 bed nights. It is hard to estimate shelter bed nights because it depends on how long someone stays in shelter before being ready to leave. These figures are based on total Dover clients and not just those assisted in our shelter and housing programs, so we have reduced the estimated number in the previous question for this application.

Were Dover CDBG funds used to fund this activity or project in **FY 2023 (7/1/2022 – 6/30/2023)**: YES

If so, how much? \$5570

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.)

Those receiving shelter are low income, homeless victims of domestic violence fleeing imminent danger. Housing clients are low-income who are seeking safe, permanent housing. Some of these clients are in our shelter, some are in unsafe homes but all are low income.

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☒ Yes ☐ No

If yes, are the criteria/protocols in writing?: ☒ Yes ☐ No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. During the pandemic, HAVEN saw an increased need in victims of domestic violence seeking shelter and had to you area hotels to increase our shelter capacity. This model was not effective, so HAVEN has leased a six-unit apartment building to increase our capacity from four-bedrooms to 11 bedrooms.

The goal at HAVEN is to help transition every domestic violence victim/survivor into safe, affordable, permanent housing. For individuals staying in the shelter and those fleeing abuse that do not end up staying in shelter, HAVEN utilizes community resources and creates a comprehensive support system with peer counseling, support groups, financial empowerment and advocacy tailored to each survivor's individual and long-term needs. HAVEN also maintains relationships with area housing organizations, community action programs and other homeless shelter agencies to assist survivors in locating permanent housing.

HAVEN does not place any restrictions on how long a survivor can stay in shelter but work with each survivor on understanding the need to be actively searching for permanent housing and focus on their individual needs to insure progress toward their goals of safety and self-sufficiency. HAVEN utilizes the empowerment model and works with each survivor to determine their individual or family long-term needs. By utilizing this framework, where survivors are considered experts in their own lives, HAVEN strives to reduce the length of stay in our shelter as well as move more survivors into permanent housing.

The funds requested will allow HAVEN to partially fund (5%) our rental costs of the new 6-unit emergency shelter where staff will provide support and services to Dover domestic violence victims through the following methods:

- Assisting with establishment of financial goals and financial planning toward the goal of obtaining self-sufficiency through financial literacy and other supports;
- Assisting families with collateral needs related to locating safe and permanent housing, including job readiness, life skills development and securing child care;
- Prioritizing requests and providing flexible funding assistance for families enrolled in HAVEN's Housing First program

Please indicate who prepared the overall cost estimate for the activity. Kathy Beebe, Executive Director

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (not the organization):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
● Increase access to safety planning and services for domestic violence victims in imminent danger and trying to overcome barriers to fleeing abuse.	● Number of Dover domestic violence victims that seek assistance from HAVEN 24-hour services or stay in our emergency shelter.
● Increase number of Dover domestic violence victims who are safe and free from abuse.	● Number of individuals who are safe and on the road to self-sufficiency in the aftermath of domestic violence.
▪ Increase number of Dover domestic violence victims to obtain housing.	▪ Number of Individuals either leaving the shelter or go directly from their homes into safe and permanent housing.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project.

HAVEN, the largest violence prevention and support services agency in NH, is dedicated to addressing public health through violence prevention and improving the well-being of children and families. Preventing abuse and providing support for those impacted by domestic and sexual violence can lead to healthier and more secure children and adults. Our mission is to prevent sexual assault, domestic violence and stalking and to support and empower women, men, youth and families to heal from abuse and rebuild their lives.

HAVEN accomplishes this mission through Prevention Education, Client Services, and Shelter and Housing. Education has a longstanding reputation working with local schools and thousands of kids each year to provide evidence-based programming to increase resiliency. HAVEN's 24/7 client services program that includes information and referral services; a 24-hour confidential crisis and support hotline; accompaniment and support at police stations, hospital emergency rooms, courts and local Child Advocacy Centers; and support groups. The goal of the client services program is to ensure that individuals and their non-offending family members have access to the support they need and deserve in the aftermath of domestic or sexual violence.

HAVEN also provides emergency shelter for victims of domestic violence who are in imminent danger and fleeing abuse. The shelter program provides temporary shelter until a domestic violence victim is ready to transition into safe permanent housing. In 2017, HAVEN implemented our Housing First initiative that engages landlords and finds housing for victims who are not in imminent danger but still need safe housing. Survivors work with HAVEN staff in identifying additional support systems, basic needs, and potential barriers related to the survivor's health and well-being, including transportation and permanent housing.

The goal at HAVEN is to prevent family homelessness and keep domestic violence victims in their homes or help transition them into safe and permanent housing. HAVEN utilizes the empowerment model and works with each survivor to determine their individual or family long-term needs. HAVEN has a 44-year proven track record of helping individuals and families impacted by domestic violence to rebuild their lives.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? YES

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? YES

If yes, please note the agency/program and how often the evaluation occurs. NH Coalition Against Domestic and Sexual Violence (NHCADSV) monitors HAVEN, as well as other federal agencies, such as the Department of Justice, as their audit schedules require, typically biennially

BOARD OF DIRECTORS

Name	Residence (city/town)
David Terlemezian, Immediate Past Chair	Dover
Kim Gibson, Chair	Barrington
Valerie Berezin, Vice Chair	Stratham
Mary Clark, Secretary	Kittery, ME
Marc Ouellette, Treasurer	Portsmouth
Taraneh Azar	Rye
Jayne Begala	Portsmouth
Cait Massey	Dover
Kristina Goumas	Portsmouth

Deb Iwanicki	Wolfboro
Stephanie Johnson	Lee
Bill McQuillen	Portsmouth
Bobby Eckstein	South Berwick, ME
Steve Pappajohn	Madbury
Sarah Skilling	Portsmouth

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies		43,000	43,000
Utilities		58,000	58,000
Repairs/Maintenance		57,500	57,500
Travel		25,000	25,000
Salaries (List relevant positions)		828,025	828,025
Shelter and Housing Manager		55,000	55,000
Client Services, shelter and housing staff		657,576	657,576
Staff Fringe benefits		336,692	336,692
AmeriCorps Cash Match		18,000	18,000
Other: Rent	7500	93,734	101,235
Emergency Client Needs/Rent		309,636	309,636
Organizational Expenses HR Insurance		219,331	219,331
TOTAL PROPOSED BUDGET:	7500	2,701,495	2,708,995

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			

<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$): FY23		Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	1,355,907	1,355,907	See attachment B for breakdown of funding sources
State:	Committed: Pending: Proposed:	417,099	417,099	See attachment B for breakdown of funding sources
Local:	Committed: Pending: Proposed:	57,728 87,272	145,000	Municipalities funding received to date and pending requests
Private:	Committed: Pending: Proposed:	207,000 65,000 258,000	530,000	207,000 raised in private dollars to date, 65,000 in grant applications with rest pending from fundraising
Portsmouth CDBG:	Committed: Pending: Proposed:	14,500	14,500	
Rochester CDBG:	Committed: Pending: Proposed:	2,000	2,000	
Other:	Committed: Pending: Proposed:	244,489	244,489	
Total:	Committed: Pending: Proposed:		2,708,995	

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)	Explanation
--	---	--------------------

	Committed:		
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your organization's overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from July 1 to June 30		Current Year Also See Attachment A	Next Year (projected)
REVENUES		FY23	FY24 projected
Federal Funds		1,439,921	1,500,500
State Funds		502,734	525,000
Foundations/Private Contributions		345,000	410,000
United Way		15,000	15,000
Fundraising or other income		238,750	200,000
Other (describe) municipalities, investment income		145,000	145,000
Community Dev. Block Grant (include anticipated request)		22,070	25,000
TOTAL REVENUE		\$2,708,995	2,820,500
EXPENSES			
Salaries		1,540,601	1,650,000
Fringe Benefits		336,692	400,000
Supplies (include printing/copying)		51,000	50,000
Travel		25,000	30,000
Training		20,000	20,000
Communications		4,000	4,000
Audit		21,000	21,500
Property Maintenance (includes rents and utilities)		273,000	285,000
Service Contracts		65,000	60,000
Construction Supplies/Materials			
Other (describe) Direct client support and rental assistance, organizational and fundraising expenses		372,702	300,000
TOTAL EXPENSES		2,708,995	2,820,500
NET (Income - Expenses)		0	0

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS: See ATTACHMENT B

	Federal Grantor/Pass-Through	Federal CDFA Number	Pass-Through Entity's	Passed Through to Subrecipient	Total Federal Expenditures
--	------------------------------	---------------------	-----------------------	--------------------------------	----------------------------

	Grantor/Program or Cluster Title		Identifying Number		
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.


SIGNATURE

KATHY BEEBE

PRINTED NAME

11/17/22
DATE

EXECUTIVE DIRECTOR

TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, **and**
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency does not meet the above thresholds. ☒

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By <u>Agency</u>	
Name of agency receiving award	
Address of the entity including:	
Place of performance including:	
Congressional district	
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	
Central Contractors Registration (CCR) number**	

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, **and** (2) Compensation information is not already available through reporting to the SEC. **Note: Because CCR registration expires annually, grantees are required to update their CCR information annually.

How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below. Registration information: <http://www.ccr.gov/startregistration.aspx>


Signature of Authorized Person

11/17/22
Date

EXECUTIVE DIRECTOR

Title

ATTACHMENT A

HAVEN Violence Prevention & Support Services Budget Overview: FY2023 Budget - FY23 P&L

July 2022 - June 2023

	Total
Income	
4000 Individuals	260,000
4010 Corporate Giving	48,750
4020 Community Organizations	15,000
4030 Foundations/Grants	100,000
4040 Events	170,000
4050 Federal and State Grants	1,964,745
4090 Municipalities	120,000
4200 Program Income / Honoraria	16,600
4500 Investment Income	8,900
4900 In-Kind Donations	5,000
Total Income	2,708,995
Gross Profit	2,708,995
Expenses	
5000 Salaries and Wages	1,540,601
5010 Fringe Benefits	336,692
6090 Organization Expenses	17,331
6200 Contract Services	107,000
6500 Program Expenses	667,371
6630 In-Kind Expense	5,000
6700 Fundraising Expenses	35,000
Total Expenses	2,708,995
Net Operating Income	

ATTACHMENT B**HAVEN Shelter Housing and Client Services Funding****FY22-23**

Federal Grants	CDFA #	
4052 CDBG Dover	HUD CDBG 14.218	\$5,570.00
4053 CDBG Portsmouth	HUD CDBG 14.218	14,500.00
4054 CDBG Rochester	HUD CDBG 14.218	2,000.00
4055 EFSP	Emergency Food and Shelter Program 97.024	16,000.00
4056 SASP	Department of Justice 16.575	86,686.00
4058 OVW - Transitional Housing	Office of Violence Against Women 16.588	169,500.00
4059 SPIRDV	DHHS 93.592	72,207.00
4060 SPIRDV DVS	DHHS 93.592	151,007.00
4061 VOCA	Department of Justice 16.575	424,103.00
4062 NH DOJ	Department of Justice 21.027	54,709.00
4064 VOCA HF Flexible Funds	Department of Justice 16.575	9,090.00
4069 HUD RRH	HUD 14.231	68,200.00
4071 FVPSA	DHHS 93.671	282,335.00

Total Federal Grants**\$ 1,355,907.00**

All federal funds except OVW and CDBG are passed through to HAVEN by the
NH Coalition Against Domestic and Sexual Violence

State Grants

4076 DVPP	\$316,804.00
4077 SGIA	\$96,693.00
4078 Joshua's Law	\$3,602.00

Total State Grants**\$417,099.00****Total State & Federal Grants****\$ 1,773,006.00**

HAVEN - Violence Prevention and Support Services Portsmouth, New Hampshire

Financial Statements
and Supplemental Information

Years Ended June 30, 2021 and 2020

An abstract geometric graphic composed of several overlapping, semi-transparent, light gray triangular and quadrilateral shapes, creating a sense of depth and movement, located on the left side of the page.

WIPFLI

Independent Auditor's Report

To the Board of Directors
HAVEN - Violence Prevention and Support Services
Portsmouth, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of HAVEN - Violence Prevention and Support Services (HAVEN), a nonprofit organization, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of HAVEN as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 13, 2022, on our consideration of HAVEN's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of HAVEN's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering HAVEN's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
Bedford, New Hampshire
January 13, 2022

HAVEN - Violence Prevention and Support Services

Statements of Financial Position

<i>As of June 30,</i>	2021	2020
Assets:		
Cash and cash equivalents	\$ 583,317	\$ 396,882
Restricted cash	-	118,851
Grants receivable	396,754	228,898
Investments	335,744	210,138
Prepaid expenses and other assets	52,574	25,267
Property and equipment, net	181,355	134,910
TOTAL ASSETS	\$ 1,549,744	\$ 1,114,946
Liabilities:		
Accounts payable	\$ 23,528	\$ 21,801
Accrued expenses and other liabilities	82,330	68,459
Deferred revenue	28,000	11,000
Refundable advance liabilities	-	118,851
Total liabilities	133,858	220,111
Net assets:		
Without donor restrictions	1,415,886	851,585
With donor restrictions	-	43,250
Total net assets	1,415,886	894,835
TOTAL LIABILITIES AND NET ASSETS	\$ 1,549,744	\$ 1,114,946

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Activities

<i>Year Ended June 30,</i>	2021		Total
	Without Donor Restrictions	With Donor Restrictions	
Revenue and support:			
Federal and state grants	\$ 1,748,341	\$ -	\$ 1,748,341
Foundation grants	60,805	-	60,805
Municipal grants	109,310	-	109,310
Contributions	507,882	-	507,882
Special events	4,451	-	4,451
Honoraria	5,288	-	5,288
Other	4,815	-	4,815
 Total revenue and support	 2,440,892	 -	 2,440,892
Net assets released from restrictions:			
Satisfaction of time and purpose restrictions	43,250	(43,250)	-
 Total revenue and support and net assets released from restrictions	 2,484,142	 (43,250)	 2,440,892
Expenses:			
Program services	1,642,166	-	1,642,166
Management and general	226,199	-	226,199
Fundraising	101,316	-	101,316
 Total expenses	 1,969,681	 -	 1,969,681
Change in net assets from operations	514,461	(43,250)	471,211
Non-operating revenue (expense):			
Net investment income	51,271	-	51,271
Loss on disposal of assets	(1,431)	-	(1,431)
 Total non-operating revenue (expense)	 49,840	 -	 49,840
Change in net assets	564,301	(43,250)	521,051
Net assets - beginning of year	851,585	43,250	894,835
Net assets - end of year	\$ 1,415,886	\$ -	\$ 1,415,886

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Activities

Year Ended June 30,	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Federal and state grants	\$ 1,121,299	\$ 22,908	\$ 1,144,207
Foundation grants	83,845	53,250	137,095
Municipal grants	109,836	-	109,836
Contributions	359,935	15,000	374,935
Special events	5,001	-	5,001
Honoraria	31,662	-	31,662
Other	6,022	-	6,022
 Total revenue and support	 1,717,600	 91,158	 1,808,758
Net assets released from restrictions:			
Satisfaction of time and purpose restrictions	47,908	(47,908)	-
 Total revenue and support and net assets released from restrictions	 1,765,508	 43,250	 1,808,758
Expenses:			
Program services	1,366,708	-	1,366,708
Management and general	192,990	-	192,990
Fundraising	168,515	-	168,515
 Total expenses	 1,728,213	 -	 1,728,213
Change in net assets from operations	37,295	43,250	80,545
Non-operating activities:			
Net investment income	6,506	-	6,506
Change in net assets	43,801	43,250	87,051
Net assets - beginning of year	807,784	-	807,784
Net assets - end of year	\$ 851,585	\$ 43,250	\$ 894,835

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Functional Expenses

Year Ended June 30, 2021

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 961,571	\$ 128,510	\$ 71,474	\$ 1,161,555
Employee benefits	67,239	9,695	1,812	78,746
Payroll taxes	75,956	9,505	5,447	90,908
Banking and payroll fees	268	2,767	1,235	4,270
Bad debt expense	-	1,467	-	1,467
Contract services	33,764	8,212	192	42,168
Dues and subscriptions	5,207	1,133	1,458	7,798
Equipment maintenance	29,526	5,399	1,536	36,461
Supplies	61,265	11,323	275	72,863
Insurance	17,599	20,177	1,338	39,114
Depreciation	24,540	646	646	25,832
Occupancy	108,387	2,561	1,170	112,118
Postage	433	329	198	960
Outreach	7,227	873	11,743	19,843
Special events	53	-	1,939	1,992
Professional fees	-	20,200	-	20,200
Staff development	1,866	195	-	2,061
Utilities	57,220	2,500	747	60,467
Travel	12,250	174	106	12,530
Victim assistance	174,289	-	-	174,289
Volunteer expense	3,506	533	-	4,039
Totals	\$ 1,642,166	\$ 226,199	\$ 101,316	\$ 1,969,681

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statement of Functional Expenses

Year Ended June 30, 2020

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 862,459	\$ 118,510	\$ 82,158	\$ 1,063,127
Employee benefits	82,258	3,109	2,419	87,786
Payroll taxes	65,538	8,650	6,230	80,418
Banking and payroll fees	-	2,788	2,349	5,137
Bad debt expense	-	3,500	-	3,500
Contract services	20,875	-	54,000	74,875
Dues and subscriptions	5,431	778	827	7,036
Equipment maintenance	25,539	2,588	1,363	29,490
Supplies	15,366	5,569	1,004	21,939
Insurance	15,490	17,675	994	34,159
Depreciation	31,954	841	841	33,636
Occupancy	87,732	3,430	1,119	92,281
Postage	280	394	386	1,060
Outreach	18,837	32	4,836	23,705
Special events	1,032	-	8,356	9,388
Professional fees	-	20,330	-	20,330
Staff development	4,581	290	135	5,006
Utilities	48,814	2,527	1,158	52,499
Travel	22,438	365	216	23,019
Victim assistance	53,500	-	-	53,500
Volunteer expense	4,584	1,614	124	6,322
Totals	\$ 1,366,708	\$ 192,990	\$ 168,515	\$ 1,728,213

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Statements of Cash Flows

<i>Years Ended June 30,</i>	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 521,051	\$ 87,051
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	25,832	33,636
Bad debt expense	1,467	3,500
Loss on disposal of assets	1,431	-
Reinvested net investment income	(5,687)	(4,337)
Net realized and unrealized gains on investments	(44,919)	(487)
(Increase) decrease in:		
Grants receivable	(169,323)	72,385
Prepaid expenses and other assets	(27,307)	(5,857)
Increase (decrease) in:		
Accounts payable	1,727	9,850
Accrued expenses and other liabilities	13,871	4,490
Deferred revenue	17,000	10,900
Refundable advance liabilities	(118,851)	118,851
Net cash provided by operating activities	216,292	329,982
Cash flows from investing activities:		
Purchases of property and equipment	(73,708)	-
Purchases of investments	(139,469)	(53,734)
Proceeds from sale of investments	64,469	53,734
Net cash used for investing activities	(148,708)	-
Net change in cash and cash equivalents and restricted cash	67,584	329,982
Cash and cash equivalents and restricted cash - beginning of year	515,733	185,751
Cash and cash equivalents and restricted cash - end of year	\$ 583,317	\$ 515,733

See accompanying notes to financial statements.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

HAVEN - Violence Prevention and Support Services (HAVEN) is a not-for-profit independent corporation that serves the communities of Rockingham and Strafford Counties in New Hampshire. HAVEN's mission is to prevent sexual assault, domestic violence and stalking, and to support and empower women, men, youth and families to heal from abuse and rebuild their lives. HAVEN achieves its mission through a twenty-four-hour crisis hotline, the provision of support groups and direct victim assistance, education through training and consultation, and outreach via community events.

HAVEN is supported primarily through donor contributions and grants.

Basis of Presentation

The financial statements of HAVEN have been prepared on the accrual basis of accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Use of Estimates

The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of HAVEN and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board can designate net assets without donor restrictions for a future specified purpose.

Net assets with donor restrictions: Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents and Restricted Cash

HAVEN considers certificates of deposit and other highly liquid debt instruments with an original maturity of three months or less from the date of purchase to be cash equivalents.

HAVEN also considers money market accounts managed by its investment advisor as investments and not as cash equivalents, since it is HAVEN's intention to invest the funds for long-term purposes.

HAVEN maintains amounts on deposit in various financial institutions, and at times during the year, may have deposits on account in excess of Federal Deposit Insurance coverage. At June 30, 2021, HAVEN had approximately \$148,000 in excess of Federally insured limits. HAVEN has not experienced any losses in such accounts in the past and believes it is not exposed to any significant credit risk.

The balance of cash, cash equivalents and restricted cash consist of the following:

<i>As of June 30,</i>	2021	2020
Cash and cash equivalents	\$ 583,317	\$ 396,882
Restricted cash	-	118,851
Total cash, cash equivalents and restricted cash shown on the statement of cash flows	\$ 583,317	\$ 515,733

Grants Receivable

Grants receivable are recorded at estimated net realizable amounts and represent amounts owed to HAVEN from reimbursable grants for which expenditures have been incurred. HAVEN reviews the outstanding grants receivable to determine an allowance for uncollectible accounts based on its assessment of the status of each individual grant. Delinquency status is determined based on an evaluation of the aging and the individual grant's circumstances. No allowance for uncollectible accounts was considered necessary as all balances were considered fully collectible as of June 30, 2021 and 2020. Balances that are still outstanding after reasonable collection efforts are written off.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt and equity securities are valued at their fair values in the statements of financial position. The measurement of fair value is made using the fair value hierarchy established by accounting principles generally accepted in the United States (see Note 9).

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Investments (Continued)

Purchases and sales of securities are recorded on a trade date basis. The cost of investments sold is determined based on the specific identification method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net investment income is reported in the statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less investment expenses.

Property and Equipment

All acquisitions and improvements of property and equipment over \$2,500 are capitalized while all expenditures for repairs and maintenance that do not materially prolong the useful lives of assets are expensed. Purchased property and equipment is carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated lives of the assets.

Gifts of capital assets such as land, buildings, or equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of capital assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire capital assets are reported as restricted support. Absent explicit donor stipulations about how long those capital assets must be maintained, expirations of donor restrictions are reported when the donated or acquired capital assets are placed in service.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Salaries and benefits are allocated based on estimates of time and effort. Occupancy costs and depreciation are allocated based on square footage.

Revenue and Revenue Recognition

Contribution Revenue

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized.

An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised if the condition is not met.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue and Revenue Recognition (Continued)

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions.

Grant Revenue

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant agreement.

Grant awards that are contributions: Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Grant awards that are exchange transactions: Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability. There were no grant awards that were considered exchange transactions during the years ended June 30, 2021 and 2020.

Tax Status

HAVEN is a not-for-profit corporation exempt from Federal and State income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined HAVEN to be other than a private foundation.

HAVEN recognizes the tax benefit of an uncertain tax position only if management determines that it is more likely than not the tax position would be sustained upon examination by taxing authorities based on the technical merit of the position. Management has determined that through June 30, 2021, HAVEN did not take any uncertain tax positions.

Fundraising Activities

Fundraising expenses represent the cost of preparing grant proposals, special events, contribution appeals and letters of appreciation by the staff of HAVEN.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Measure of Operations

In its statements of activities, HAVEN includes in its measure of operations all revenues and expenses that are an integral part of its programs and supporting activities. Consistent with industry practice, net investment income, including net realized and unrealized gains and losses, are recognized as non-operating activities.

Board Designated Net Assets

HAVEN's Board of Directors have designated certain assets to be held and used for future program expenditures. These assets totaled approximately \$308,000 and \$170,000 at June 30, 2021 and 2020, respectively, and are included in cash and cash equivalents in the accompanying financial statements.

Note 2: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of June 30:

	2021	2020
Cash and cash equivalents and restricted cash	\$ 583,317	\$ 515,733
Less: amounts received for refundable advance liabilities	-	(118,851)
Grants receivable	396,754	228,898
Investments	335,744	210,138
Less: board designated net assets	(307,836)	(169,830)
Total	\$ 1,007,979	\$ 666,088

98% and 97% of receivables at June 30, 2021 and 2020, respectively, represent Federal and State grants, bound by contractual agreement, and are reimbursements for expenses incurred in the prior period. These receivables are historically collected within 30-60 days of invoicing.

HAVEN produces an annual budget that is reviewed by the Board of Directors, which outlines the anticipated financial needs to support the mission within the next fiscal year. To manage current cash flow needs, the budget is analyzed and compared to actual results throughout the year.

As part of the liquidity management plan and the investment policy, HAVEN invests cash in excess of operating expenses into short-term operating investments. Additionally, the Board of Directors may designate a portion of any operating surplus to the operating investments.

In the event the need arises to utilize the board designated net assets for liquidity purposes, the reserves could be drawn upon through board resolution.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 3: Investments

The investments reported in the statements of financial position include mutual funds, exchange traded funds and money market funds managed by an investment advisor. The following schedule summarizes the investment income for the years ended June 30:

	2021	2020
Interest and dividends	\$ 9,059	\$ 8,437
Net realized and unrealized gains	44,919	487
Gross investment income	53,978	8,924
Investment fees	(2,707)	(2,418)
Net investment income	\$ 51,271	\$ 6,506

Note 4: Property and Equipment

Property and equipment include the following at June 30:

	2021	2020
Land	\$ 31,747	\$ 31,747
Building and building improvements	423,405	349,697
Leasehold improvements	53,080	53,079
Furniture and equipment	58,715	69,523
	566,947	504,046
Less: accumulated depreciation	385,592	369,136
Property and equipment, net	\$ 181,355	\$ 134,910

Depreciation expense was \$25,832 and \$33,636 for the years ended June 30, 2021 and 2020, respectively.

Note 5: Retirement Plan

HAVEN provides a 403(b) retirement plan for those employees meeting eligibility requirements. Eligible employees may contribute pre-tax salary deferrals to the plan. HAVEN, at its sole discretion, may make discretionary matching contributions for participants. HAVEN made no discretionary contributions to the plan for the years ended June 30, 2021 and 2020.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 6: Operating Lease Commitments

HAVEN entered into a lease commitment as a sublease for space in Portsmouth, New Hampshire under an agreement which expires in May 2023. The lease provides for escalating annual rentals based on property taxes and common area maintenance charges.

HAVEN entered into a lease commitment for space in Epping, New Hampshire under an agreement that expires April 2024. The lease provides for one five-year renewal option at the greater of a 2% increase or the consumer price index increase.

Minimum future rental payments under these lease agreements by year and in the aggregate, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 59,532
2023	57,342
2024	14,072
	\$ 130,946

HAVEN is a tenant at will in its premise in Rochester, New Hampshire.

Rent expense, including common area maintenance charges under these operating leases, was \$84,410 and \$83,657 for the years ended June 30, 2021 and 2020, respectively, and is included in occupancy expense in the statements of functional expenses.

Note 7: Risks and Uncertainties

HAVEN invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the investment balances.

Beginning in 2020, the United States economy began suffering adverse effects from the outbreak of the COVID-19 pandemic, including financial markets, businesses, and communities. COVID-19 impacted various parts of HAVEN's 2021 operations and financial results and may impact future operations. As of the date of issuance of the financial statements, HAVEN continues to monitor the situation and is taking actions to respond to the pandemic. Although HAVEN's statements of financial position, activities, functional expenses and cash flows could be negatively impacted, HAVEN does not anticipate any impact to be significant, however, the full impact is unknown and cannot be reasonably estimated at this time.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 8: Donated Services

HAVEN relies on volunteers to provide various services to assist with the operation of the organization. The value of these services, which further enables HAVEN to provide enhanced programs and services to the community, is not recognized in the financial statements, as these services are not considered specialized.

Note 9: Fair Value Measurements

The accounting guidance for fair value measurements establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy must be used to determine the fair value of HAVEN's investments and consists of three broad levels: Level 1 inputs, which have the highest priority, consist of unadjusted quoted prices in active markets for identical assets; Level 2 inputs consist of quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, or observable inputs other than quoted market prices; and Level 3 inputs, which have the lowest priority, consist of inputs that are unobservable and significant to the fair value measurement. HAVEN uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. An asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques must maximize the use of observable inputs and minimize the use of unobservable inputs.

The following tables set forth by level, within the fair value hierarchy, of the valuation techniques used to determine the fair value of HAVEN's investments, classified by major type, as of June 30, 2021 and 2020:

	2021			
	Level 1	Level 2	Level 3	Total
Investments:				
Money market funds	\$ 53	\$ -	\$ -	\$ 53
Exchange traded funds	33,803	-	-	33,803
Mutual funds	301,888	-	-	301,888
Totals	\$ 335,744	\$ -	\$ -	\$ 335,744

	2020			
	Level 1	Level 2	Level 3	Total
Investments:				
Exchange traded funds	\$ 13,975	\$ -	\$ -	\$ 13,975
Mutual funds	196,163	-	-	196,163
Totals	\$ 210,138	\$ -	\$ -	\$ 210,138

All assets have been valued using a market approach. For the years ended June 30, 2021 and 2020, there were no transfers in or out of levels 2 or 3. There have been no changes in the valuation techniques and related inputs. The inputs or valuation methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 10: Grant Concentrations

At June 30, 2021, approximately 37% of HAVEN's grant receivables were due from one grant maker. At June 30, 2020, approximately 47% of HAVEN's grant receivables were due from one grant maker.

During 2021, grant revenue from two grants represented approximately 33% of total revenues. During 2020, grant revenue from two grants represented approximately 31% of total revenues.

Note 11: Net Assets with Donor Restrictions

At June 30, 2021, there were no net assets with donor restrictions. At June 30, 2020, net assets with donor restrictions were \$43,250 and were restricted due to time restrictions.

Note 12: New Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). This ASU modifies lease accounting to increase transparency and comparability by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The most significant change for lessees will be the recognition of both a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term for those leases classified as operating leases under current GAAP. Certain accounting policy elections are permitted for leases with terms of 12 months or less. FASB ASC Topic 842, *Leases* ("ASC 842"), supersedes current lease requirements in FASB ASC Topic 840, *Leases*. The new standard is effective for nonpublic companies for annual periods beginning after December 15, 2021. HAVEN is currently evaluating the impact of the provisions of ASC 842.

Note 13: Refundable Advance Liabilities/Grant Income

During 2020, HAVEN received \$46,401 from the issuance of an award from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. HAVEN determined the award was a conditional grant in accordance with FASB 958-605 and applied the policy as described in Note 1.

Accordingly, the award was reported as a refundable advance liability until the conditions were substantially met or explicitly waived. HAVEN interpreted the condition of the award to be the approval of the forgiveness application by the lender and SBA. During 2021, HAVEN applied for forgiveness and received notification from the SBA that the loan was fully forgiven on December 22, 2020; the full amount of \$46,401 has been recognized as revenue in 2021.

HAVEN - Violence Prevention and Support Services

Notes to Financial Statements

Note 13: Refundable Advance Liabilities/Grant Income (Continued)

During 2020, HAVEN received other pass-through grants as a result of COVID-19 which were meant to stabilize and fortify organizations that provide domestic and sexual assault emergency services during the pandemic. At June 30, 2020, \$72,450 was included as a refundable advance liability, representing the amount of funding received but not recognized, as the conditions of the award had not been met as of June 30, 2020. During 2021, HAVEN met the conditions of the award and the full amount of \$72,450 was recognized as revenue in 2021.

At June 30, 2021 and 2020, HAVEN had refundable advance liabilities of \$0 and \$118,851, respectively.

Note 14: Subsequent Events

Management has evaluated subsequent events through January 13, 2022, the date when the financial statements were available to be issued.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

HAVEN - Violence Prevention and Support Services
Portsmouth, New Hampshire

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of HAVEN - Violence Prevention and Support Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 13, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered HAVEN's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of HAVEN's internal control. Accordingly, we do not express an opinion on the effectiveness of HAVEN's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether HAVEN's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

HAVEN's Response to Findings

HAVEN's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. HAVEN's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of HAVEN's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering HAVEN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Wipfli LLP
Bedford, New Hampshire
January 13, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

HAVEN - Violence Prevention and Support Services
Portsmouth, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited HAVEN's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of HAVEN's major federal programs for the year ended June 30, 2021. HAVEN's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of HAVEN'S major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about HAVEN's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of HAVEN's compliance.

Opinion on Each Major Federal Program

In our opinion, HAVEN complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-003. Our opinion on each major federal program is not modified with respect to these matters.

HAVEN's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. HAVEN's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of HAVEN is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered HAVEN's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of HAVEN's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-002 and 2021-003 that we consider to be significant deficiencies.

HAVEN's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. HAVEN's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
Bedford, New Hampshire
January 13, 2022

HAVEN - Violence Prevention and Support Services

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Passed- Through to Subrecipients
Department of Justice				
Sexual Assault Services Formula Program:				
Pass-through from:				
New Hampshire Coalition Against Domestic and Sexual Violence				
VAWA-Sexual Assault Services Program	16.017	2019-KF-AX-0029	\$ 76,785	\$0
Crime Victims Assistance:				
Pass-through from:				
New Hampshire Coalition Against Domestic and Sexual Violence				
VOCA	16.575	not provided	\$ 464,055	\$0
VOCA Housing First	16.575	not provided	\$ 18,145	\$0
COVID-19 VOCA	16.575	not provided	\$ 5,500	\$0
Total AL 16.575 (M)			\$ 487,700	\$0
Total Department of Justice			\$ 564,485	\$0
Department of Health and Human Services				
Pass-through from:				
New Hampshire Coalition Against Domestic and Sexual Violence				
Promoting Safe and Stable Families	93.556	not provided	\$ 253,353	\$0
New Hampshire Coalition Against Domestic and Sexual Violence				
Sexual Violence Prevention	93.136	not provided	\$ 44,719	\$0
Total Department of Health and Human Services			\$ 298,072	\$0
Department of Housing and Urban Development				
Community Development Block Grant Entitlement Grant Cluster				
Pass-through from:				
City of Portsmouth				
Community Development Block Grant, Public Service				
Agency Grant Program	14.218	not provided	\$ 38,000	\$0
City of Rochester				
Community Development Block Grant, Public Service				
Agency Grant Program	14.218	not provided	\$ 40,656	\$0
City of Dover				
Community Development Block Grant, Public Service				
Agency Grant Program	14.218	not provided	\$ 5,000	\$0
Total Community Development Block Grant Entitlement Grant Cluster			\$ 83,656	\$0

(Continued)

HAVEN - Violence Prevention and Support Services

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2021

Pass-through from:

New Hampshire Coalition Against Domestic and Sexual Violence

Continuum of Care, Rapid Rehousing Program	14.267	not provided	\$	21,665	\$0
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Total Department of Housing and Urban Development			\$	105,321	\$0
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Department of Federal Emergency Management Agency

Pass-through from:

United Way

Emergency Food and Shelter National Board Program	97.024	not provided	\$	5,660	\$0
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Department of the Treasury

Pass-through from:

New Hampshire Coalition Against Domestic and Sexual Violence

COVID-19 Emergency Relief for Domestic and Sexual

Violence Survivors	21.019	COVID-19	\$	72,450	\$0
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Pass-through from:

New Hampshire Housing Finance Authority

COVID-19 Shelter Modification Program	21.019	COVID-19	\$	100,548	\$0
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Total Department of the Treasury			\$	172,998	\$0
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Corporation for National and Community Services

Pass-through from:

Volunteer NH

Volunteer Generation	94.021	20VGNH001	\$	9,828	\$0
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Total federal award expenditures			\$	1,156,364	\$0
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(M) - audited as a major program

See Independent Auditor's Report

See accompanying notes to the Schedule of Expenditures of Federal Awards

(Continued)

HAVEN - Violence Prevention and Support Services

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2021

Notes to Schedule of Expenditures of Federal Awards

Basis of Accounting

The accompanying Schedule of Federal Awards presents the federal grant expenditures of HAVEN. The information in this schedule is presented in accordance with the compliance requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Cost Principles for Non-profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

Indirect Cost Rate

HAVEN has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

See Independent Auditor's Report

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
<u>Internal control over financial reporting:</u>	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	None Reported

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
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<u>Internal control over major programs:</u>	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	Yes
--	-----

Identification of major programs:

<u>Assistance Listing Number(s) (AL)</u>	<u>Name of Federal Program or Cluster</u>
--	---

16.575	Crime Victim Assistance
--------	-------------------------

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	No
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HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section II – Financial Statement Findings

Financial Statement Finding 2021-001

Repeat Audit Finding: Audit Finding #2020-001

Criteria – Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including the related disclosures, in conformity with generally accepted accounting principles.

Condition – HAVEN does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with generally accepted accounting principles.

Cause – HAVEN relies on the audit firm to prepare the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Effects or Potential Effects – The completeness of the financial statement disclosures and the accuracy of the overall financial presentation is negatively impacted as external auditors do not have the same comprehensive understanding of HAVEN as its internal staff.

Auditor's Recommendation – Management should continue to review and approve the annual financial statements and the related footnote disclosures.

View of responsible officials and planned corrective actions – HAVEN will continue to review the financial statements and required footnotes prepared by the external auditors. HAVEN believes this process to be the most economical and appropriate to help ensure complete and proper financial reporting.

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section III – Federal Award Findings and Questioned Costs

Federal Award Finding 2021-002

US Department of Justice

Crime Victims Assistance AL No. 16.575

Pass-Through Grantor

New Hampshire Coalition Against Domestic and Sexual Violence

Repeat Audit Finding: Audit Finding #2020-002

Questioned costs – \$0

Condition – HAVEN utilizes QuickBooks to track expenditures applied to the grants. In five instances it was noted that the QuickBooks report did not agree to the reimbursement request for the grant.

Our testing included obtaining the Profit and Loss by Customer from QuickBooks and comparing it to the Schedule of Expenditures of Federal Awards. The total expenditures for five different grants did not agree to the Schedule of Expenditures of Federal Awards. The additional charges made to the Federal awards were in compliance so there are no questioned costs but the coding in QuickBooks did not agree. The sample was not intended to be, and was not, a statistically valid sample.

Criteria – The control in place is designed to ensure that the Executive Director can see the expenditures applied to the award and request reimbursement for only those expenditures deemed qualified. Additionally, this control assists in ensuring an expenditure is not charged to more than one grant.

Cause – Human error in coding the expenditures and not noting the difference in the report.

Effect – Expenses could be billed to the wrong grant, double billed or unallowable under the grant.

Recommendation – We recommend that a report is run from QuickBooks to support the grant reimbursement request and that the report is reviewed by the Executive Director for agreement.

View of responsible officials – We agree with the finding and have developed a corrective action plan.

Federal Award Finding 2021-003

US Department of Justice

Crime Victims Assistance AL No. 16.575

Pass-Through Grantor

New Hampshire Coalition Against Domestic and Sexual Violence

Questioned costs – \$25

HAVEN - Violence Prevention and Support Services

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Condition – In-person time was paid out at \$55 instead of \$30 as indicated per the time sheet.

Our testing included obtaining 40 time sheets and agreeing the time sheets to the payroll register. We had one instance where the in-person pay was not updated from the previous pay period in the payroll system and resulted in an employee being paid an additional \$25 which was charged to a grant. The sample was not intended to be, and was not, a statistically valid sample.

Criteria – Check totals are not used to verify that per diems and other stipends are calculated and updated correctly in the payroll system.

Cause – Ineffective design of internal control.

Effect – Total per diems and stipends paid may not be correct.

Recommendation – We recommend that stipends and in-person pay be summed directly from the time sheets and checked to the totals in the payroll system.

View of responsible officials – We agree with the finding and have developed a corrective action plan.

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2021

Financial Statement Finding 2020-001

Statement of Condition: HAVEN's internal control over financial reporting does not end at the general ledger but extends to the financial statements and notes. Wipfli LLP assisted in drafting the financial statements and footnotes. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Recommendation: Management should continue to review and approve the annual financial statements and the related footnote disclosures.

Current Status: Outstanding

Narrative: HAVEN does not have the resources and staff to prepare the financial statements and notes but will continue to oversee the auditor's services and review and approve the financial statements and notes. This has been repeated as financial statement finding 2021-001.

Federal Award Finding 2020-002

US Department of Justice: Crime Victims Assistance CFDA/AL No. 16.575

Statement of Condition: Amounts charged to the various grants are tracked in QuickBooks through usage of the Profit and Loss by Customer. The amounts charged for 2 different grants did not agree to the QuickBooks report.

Recommendation: Management should run the report from QuickBooks to support the grant reimbursement request and that report should be reviewed by the Executive Director for agreement.

Current Status: Outstanding

Narrative: There were new grants and new staff mid-year causing an inconsistency in the follow-up and timing of reconciling the QuickBooks reports to the grant reports. This has been repeated as finding 2021-002.

Federal Award Finding 2020-003

US Department of Justice: Crime Victims Assistance CFDA/AL No. 16.575

Statement of Condition: Time sheets are detailed out by program but not by grant thus it is not straightforward to ensure that the amounts charged to the grant were allowable.

Recommendation: Time sheets should support the time allocated to the grant and a second review should be performed and documented by the Business Administrator for allowable charges to the grants.

Current Status: Resolved

Narrative: Management reviewed time sheets and documented any changes to the time charged to the grant to ensure the change was allowable.

(Continued)

Federal Award Finding 2020-004

US Department of Justice: Crime Victims Assistance CFDA/AL No. 16.575

Statement of Condition: Payroll tax is allocated based on 7.65% of the payroll allocated to the grant instead of the actual payroll tax incurred.

Recommendation: The allocation of payroll taxes to the grants should be reviewed for accuracy.

Current Status: Resolved

Narrative: Management updated the allocation spreadsheet to ensure actual payroll taxes were used to allocate costs to the grants.

Corrective Action Plan

HAVEN respectfully submits the following corrective action plan for the audit period July 1, 2020 to June 30, 2021. If there are any questions regarding this plan, please contact Kathy Beebe, Executive Director at 603-436-4107.

The independent public accounting firm is:
Wipfli, LLP
43 Constitution Drive, Suite 100
Bedford, NH 03110

Financial Statement Finding 2021-001 (Significant Deficiency)

Recommendation: Management should continue to review and approve the annual financial statements and the related footnote disclosures.

Action Taken: HAVEN will continue to review the financial statements and required footnotes prepared by the external auditors. HAVEN believes this process to be the most economical and appropriate to help ensure complete and proper financial reporting.

Person Responsible: Kathy Beebe, Executive Director and Paige Smith, Finance Director

Anticipated Completion Date: There is no anticipated completion date for this item

Federal Award Finding 2021-002 (Significant Deficiency)

US Department of Justice: Crime Victims Assistance AL No. 16.575

Recommendation: It is recommended that a report is run from QuickBooks to support the grant reimbursement request and that the report is reviewed by the Executive Director for agreement.

Action Taken: Each month, when submitting reimbursement requests to the Coalition for Federal and State grants, the Finance Director will provide the QuickBooks report for the specified grant to support the reimbursement request. The Executive Director will review upon signing the reimbursement request to ensure agreement.

Person Responsible: Kathy Beebe, Executive Director and Paige Smith, Finance Director

Anticipated Completion Date: This is a formalized part of the monthly procedures that has been in place since our new Finance Director began work in October 2021.

Federal Award Finding 2021-003 (Significant Deficiency)

US Department of Justice: Crime Victims Assistance AL No. 16.575

Recommendation: Stipends and in-person pay should be summed directly from the time sheets and checked to the totals in the payroll system.

Action Taken: This was a one-time error where the change in the in-person stipend was not caught. Check totals will be implemented to assist in verifying the amounts are proper in the future.

Person Responsible: Kathy Beebe, Executive Director and Tina Holmes, Office Manager

Anticipated Completion Date: This procedure was implemented for all pay periods beginning July 2021.

My Friend's Place

**Emergency Shelter and
Transitional Housing**

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization My Friend's Place	Tax ID 02-0407497
Name of Program or Project Emergency Shelter and transitional Housing	
Name of Executive Director Susan Ford	
Mailing Address 368 Washington Street, Dover, NH 03820	
Physical Address Emergency Shelter is SSA, Transitional Housing: 21/23 Hough Street and 25 East Concord Street, Dover, NH	
Contact Person Susan Ford	Phone 603-749-3017
E-Mail sford@myfriendsplacenh.org	Website www.myfriendsplacenh.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)	
☒ 501(c)(3)	For-profit authorized under 570.201(o)
Faith-based Organization	Institution of Higher Education
Other (Explain):	
Tax ID # 02-0407497	
*UEI # (DUNS REPLACEMENT) NHTBK7J56F76	*SAM Expiration Date 3/3/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 30,000
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4 th grade students. Repair of homeless shelter roof.) Emergency Shelter/Transitional housing and Case Management for single men, women and families.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Emergency Shelter is located at 368 Washington Street, Dover, NH 03820. Two Transitional housing units located at 21/23 Hough Street and 25 East Concord Street, Dover NH

BENEFICIARIES
Beneficiaries:
For FY 2024 (7/1/2023 – 6/30/2024) please provide the <i>estimated</i> number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 25
For FY 2022 (7/1/2021 – 6/30/2022) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 25
Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes
If so, how much? \$10,570

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) **Homeless single men, women and families**

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: XX Yes No

If yes, are the criteria/protocols in writing?: XX Yes No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. Funds will be applied to general operating cost to run both the Emergency Shelter and the Transitional Housing programs. Historically My Friend's Place sees a good number of Dover residents, the funding off sets monies that would typically be charged to the City Welfare office. Last year alone we served 1 intact family, 1 single parent family, 4 single females, 17 single males including 6 children in the emergency shelter and 2 single parents with 3 children in the transitional housing program who were Dover residents. It is important to note that although we did not meet the projected number of Rochester residents, we have served this past year COVID 19 continues to defy trends in homelessness. We attribute some of this to the eviction moratorium. It is unclear how the next year will change or if we will slide back into past trends. We would also like to note that with NHERAP funding going away we anticipate a surge in families who were receiving that assistance to fully pay their rent now being evicted with no place to go.

My Friend's Place offers a safe, warm place for a family or individual to stay, as well as basic necessities such as access to our pantry, bath/showers, etc. We also provide case management for every admitted client. Clients through case management will set out goals and steps to obtain those goals. Depending on the individual this plan may be to job search or housing search but it may also include being connected to DHHS for food stamps or Medicaid, or setting up medical appointments for either physical or mental health issues that have not been addressed or treatment has lapsed or just obtaining a medical home. Access to a telephone and online computer to assist them with connecting to a multitude of services, job searching, housing searching, making necessary appointments, etc.

Client's that City Welfare has to put up in a motel, not only costs the city more money than that of the shelter, the City is now burdened with attempting to case manage the client from off site. This is very difficult to do even under the best of circumstances.

Every individual who enters My Friend's Place emergency shelter is below the low-income threshold, some have no income at all and most have significant barriers to obtaining permanent affordable housing. My Friend's Place not only takes a monetary burden off the City Welfare Department for these individuals it also provides the necessary on-site case management services that your City Welfare Department would then have to provide to ensure that clients are doing the things they need to do to progress towards permanent housing. Our transitional housing program offers this same service as well, giving the client more time to work on larger barriers. In some cases, it may just be the wait time for public assisted housing; currently this is 18 months to 2 years.

Please indicate who prepared the overall cost estimate for the activity. Susan M. Ford

PERFORMANCE OUTCOME MEASURES	
Provide the <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Decrease the amount of families/individuals Dover City Welfare would have to put up in a motel.	# of Dover Families/Individuals admitted to shelter
DESCRIPTION OF ORGANIZATION	
Please provide a description for the <u>organization or agency</u> that is undertaking the activity or project. My Friend's Place provides short term emergency shelter for homeless individuals and families. The average stay for a single person is 90 days while family's stays are 120 to 180 days. The transitional housing program provides longer term stays for families who have serious obstacles to obtaining permanent housing. Families may stay in this program for up to 2 years.	

AUDIT AND EVALUATION
Does your organization have an annual CPA audit or other financial statement? Yes
If yes, please submit most recent audit or financial statements as an attachment to this application.
Is your organization evaluated by outside agencies or programs? No
If yes, please note the agency/program and how often the evaluation occurs.

BOARD OF DIRECTORS	
Name	Residence (city/town)
FX Bruton, Esq., President	Dover, NH
Stan Robbins, Vice President	Dover, NH
Robert Fuller, CPA, Treasurer	Dover, NH
Janet Insolia, Secretary	Dover, NH
Phyllis LaPointe, Member	Barrington, NH
Estelle Lewis, Member	Dover, NH
Jennifer Stevens, Member	Rye, Nh
Alicia McLaughlin, Member	Dover, NH
John Lewis, Esq., Member	Durham, NH
Vicki Roundy, Esq., Member	Barrington, NH
Jacqueline Williams, Member	Dover, NH
Brad Gould, Member	Dover, NH
Debra Hackett, Member	Dover, NH
Erica Johnson, Member	Dover, NH

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services (Non-Construction Projects)

	A	B	A + B
	Rochester CDBG Funds Requested	Other Funding	Total Proposed Budget
Office Supplies	0	2,600	2,600
Utilities	8,000	30,000	38,000
Repairs/Maintenance	0	29,500	29,500
Travel	0	1,000	1,000
Salaries (List relevant positions)			
Case Manager	22,000	24,640	46,640
Other:			
TOTAL PROPOSED BUDGET:	30,000	87,740	117,740

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:	34,500	34,500	20,500 ESG COVID Funding 14,000 in FEMA/EFSP Funds
	Pending:			
	Proposed:			
State:	Committed:	64,233	64,233	State Grant in Aid
	Pending:			
	Proposed:			
Local:	Committed:	50,000	50,000	United Way grant and contributions as well as rental/service fees from individuals and municipalities
	Pending:			
	Proposed:			
Private:	Committed:		79,000	Private contributions from Corporate, faith based and individuals
	Pending:	79,000		
	Proposed:			
Rochester CDBG:	Committed:	20,798	20,798	13,798 Operations 7,000 CARES ACT
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:	17,570	17,570	10,570 for operations 7,000 in CARES Act funding
	Pending:			

	Proposed:			
Other:	Committed: Pending: Proposed:	187,000	187,000	Bingo, Lend a Helping Can, Annual Appeal and other fundraising activities
Total:	Committed: Pending: Proposed:	187,101 266,000	453,101	458,434 operations

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from to	Current Year	Next Year (projected)
REVENUES		
Federal Funds	14,000	15,000
State Funds	84,733	85,000
Foundations/Private Contributions	80,000	88,000
United Way	19,000	20,000
Fundraising or other income	176,000	185,000
Other (describe) Rent/Service Fees/Municipalities other than CDBG	34,000	35,000
Community Dev. Block Grant (include anticipated request)	43,000	45,000
TOTAL REVENUE	450,733	473,000
EXPENSES		
Salaries	253,164	255,000
Fringe Benefits	20,223	21,000
Supplies (include printing/copying)	15,300	16,000
Utilities	38,000	39,000
Travel/Training	1,050	1,050
Communications	6,000	6,200
Audit	0	0
Property Maintenance	67,500	68,000
Service Contracts	15,790	16,000
Insurance (Workers Comp, Liability, etc.	25,000	26,000
Other (describe) Bank Service Charges, Volunteer support, Fundraising & Advertising Expenses, Wage Tax	23,903	24,000
TOTAL EXPENSES	440,930	472,250
NET (Income - Expenses)	9,803	750

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFR Number	Pass-Through Entity's Identifying Number	Passed Through to Sub recipient	Total Federal Expenditures
U.S. Dept. of	FEMA			\$14,000	\$14,000
Direct Program	EFSP				
Passed Through	United Way			\$	\$
	United Way EFSP				
Total U.S. Dept. of	FEMA			\$14,000	\$14,000
Total Expenditure of Federal Awards				\$14,000	\$14,000
NH Dept. of	DHHS			\$84,733	\$84,733
	BHH				
Total NH Dept. of	DHHS			\$	\$
Total State and Local Awards				\$84,733	\$84,733
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$98,733	\$98,733

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



SIGNATURE

11/16/22
DATE

SUSAN M. FORD
PRINTED NAME

EXECUTIVE DIRECTOR
TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, **and**
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency **does not** meet the above thresholds. ☐

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By <u>Agency</u>	
Name of agency receiving award	My Friend's Place
Address of the entity including:	368 Washington Street, 21/23 Hough Street & 25 East Concord Street, Dover, NH 03820
Place of performance including:	SAA
Congressional district	First
Total compensation and names of top five executives*	1. Executive Director 68,000 direct Salary, 71,124 with Fringe
	2.
	3.
	4.
	5.
DUNS number	017249801
Central Contractors Registration (CCR) number**	37NQ5

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, **and** (2) Compensation information is not already available through reporting to the SEC. ****Note:** Because CCR registration expires annually, grantees are required to update their CCR information annually.

How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below.

Registration information: <http://www.ccr.gov/startregistration.aspx>

Signature of Authorized Person

11/16/22

Date

Executive Director
Title

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: January 26, 2001

My Friends Place Inc
368 Washington St.
Dover NH 03820

Person to Contact:
Mr. Corbin 31-00205
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
02-0407497

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in June 1988 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

My Friends Place Inc
02-0407497

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

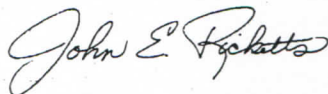
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in cursive script that reads "John E. Ricketts".

John E. Ricketts, Director, TE/GE
Customer Account Services

My Friends Place
Proposed Budget FY 22/23
Accrual Basis

Ordinary Income/Expense	ACTUAL	BUDGETED	APPROVED
Income	20/21	2021/2022	2022/2023
42000 · State of New Hampshire-SGIA	\$ 94,811.79	\$ 129,202.65	\$ 64,233.00
43300 · Direct Public Grants	\$ 32,000.00	\$ 500.00	\$ 20,500.00
43400 · Direct Public Support			
43410 · Corporate Contributions	\$ 42,292.24	\$ 32,000.00	\$ 37,000.00
43450 · Individ, Business Contributions	\$ 10,098.80	\$ 11,000.00	\$ 25,000.00
43460 · Thanksgiving Appeal	\$ 19,068.50	\$ 20,000.00	\$ 22,000.00
43470 · Memorium	\$ 5,600.00	\$ 5,000.00	\$ 5,000.00
43480 · Fundraising	\$ 719.00	\$ 1,000.00	\$ 1,000.00
43400 · Direct Public Support - Other	\$ 6,910.40	\$ 5,000.00	\$ 5,000.00
Total 43400 · Direct Public Support	\$ 84,688.94	\$ 74,000.00	\$ 95,000.00
43401 · City Of Dover	\$ 12,178.00	\$ 11,000.00	\$ 10,000.00
43101 · City of Dover CARES			\$ 12,333.00
43402 · City Of Rochester	\$ 8,000.00	\$ 13,246.85	\$ 13,798.40
430402 · City of Rochester CARES			\$ 7,000.00
43403 · Other Cities and Towns	\$ 2,324.99	\$ 3,000.00	\$ 3,000.00
43490 · Faith Based donations	\$ 7,500.00	\$ 4,000.00	\$ 4,000.00
44000 · MFP Rent	\$ 12,422.57	\$ 15,000.00	\$ 15,000.00
44010 · 21/23 Hough Street Rent	\$ 3,137.54	\$ 7,000.00	\$ 8,000.00
44030 · 25A/B East Concord Street Rent	\$ 9,321.50	\$ 8,000.00	\$ 8,000.00
44820 · United Way, CFC Contributions	\$ 28,433.07	\$ 20,000.00	\$ 19,000.00
44830 · FEMA/HUD		\$ 6,000.00	\$ 14,000.00
45000 · Investments	-		
45030 · Interest-Savings, Short-term CD	\$ 108.18	\$ 5.00	\$ 5.00
45000 · Investments - Other	\$ (12.26)	\$ 200.00	\$ 200.00
Total 45000 · Investments	\$ 95.92	\$ 205.00	\$ 205.00
46400 · Other Types of Income			
46430 · Miscellaneous Revenue	\$ 13,547.28		\$ 1,000.00
46440 · Special Events	\$ 15,929.72	\$ 20,000.00	\$ 30,000.00
46450 · Bingo income (Net)	\$ 54,919.74	\$ 100,000.00	\$ 125,000.00
Total Income	\$ 379,311.06	\$ 411,154.50	\$ 450,069.40
Expense			
61011 · Bank Service Chages	\$ 188.84	\$ 50.00	\$ 50.00
61012 · Bank Service Charges -Bingo	\$ 32.50		\$ -
Total 61010 · Bank Service charges	\$ 221.34	\$ 50.00	\$ 50.00
Total 61000 · Citizens Bank	\$ 221.34	\$ 50.00	\$ 50.00
62100 · Contract Services			
62110 · Accounting Fees	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
62140 · Legal Fees	\$ 4,687.27	\$ 2,000.00	\$ 2,000.00
62160 · Board related Expenses	\$ 456.71	\$ 1,000.00	\$ 1,000.00
Total 62100 · Contract Services	\$ 11,143.98	\$ 9,000.00	\$ 9,000.00
62170 · Volunteer support	\$ 1,465.90	\$ 500.00	\$ 500.00
63005 · Washington St Repairs			
63006 · Snowplowing	\$ 810.00	\$ 1,000.00	\$ 1,000.00
63005 · Washington St Repairs - Other	\$ 24,834.80	\$ 13,000.00	\$ 13,000.00

My Friends Place
Proposed Budget FY 22/23
Accrual Basis

Total 63005 · Washington St Repairs	\$ 25,644.80	\$ 14,000.00	\$ 14,000.00
63010 · 21/23 Hough Street Repairs	\$ 1,228.51	\$ 1,500.00	\$ 4,000.00
63030 · 25A/B E Concord Repairs	\$ 468.00	\$ 1,500.00	\$ 1,500.00
63200 · Grant Expenditure suspense acct	\$ 1,512.00		
63000 · Repairs & Maintenance - Other	\$ 133.70	\$ 12,000.00	\$ 10,000.00
Total 63000 · Repairs & Maintenance	\$ 28,987.01	\$ 29,000.00	\$ 29,500.00
64000 · Utilities			
64010 · Washington St Utilities	\$ 15,509.98	\$ 17,245.00	\$ 22,000.00
64020 · 25A/B E Concord Street Utilities	\$ 4,820.98	\$ 5,417.00	\$ 7,000.00
64040 · 21/23 Hough Street Utilities	\$ 4,315.67	\$ 7,461.00	\$ 9,000.00
Total 64000 · Utilities	\$ 24,646.63	\$ 30,123.00	\$ 38,000.00
65000 · Operations			
65011 · Household Supplies	\$ 318.10		\$ -
65017 · Fund Raising 65018 · Donations	\$ 193.39	\$ 2,600.00	\$ 2,600.00
65020 · Postage, Mailing Service	\$ 1,663.12	\$ 1,500.00	\$ 1,500.00
65022 · Food & Clothing	\$ 3,540.36	\$ 4,500.00	\$ 4,500.00
65030 · Printing and Copying	\$ 3,360.00	\$ 1,200.00	\$ 1,200.00
65035 · Office Supplies	\$ 5,744.31	\$ 2,600.00	\$ 2,600.00
65040 · Supplies	\$ 6,526.32	\$ 5,000.00	\$ 5,500.00
65050 · Telephone, Telecommunications	\$ 5,078.66	\$ 6,000.00	\$ 6,000.00
65060 · Advertisement	\$ 53.96	\$ 200.00	\$ 200.00
65070 · Copier Payments	\$ 360.00	\$ 360.00	\$ 360.00
65080 · Security Alarm Monitoring	\$ 458.00	\$ 450.00	\$ 450.00
65090 · Dumpster	\$ 2,190.85	\$ 2,820.00	\$ 2,820.00
65000 · Operations - Other	\$ 1,237.62		
Total 65000 · Operations	\$ 30,724.69	\$ 27,230.00	\$ 27,730.00
65100 · Other Types of Expenses			
65130 · Staff Mileage	\$ 645.57	\$ 1,200.00	\$ 1,000.00
65160 · Background Checks	\$ 495.00	\$ 400.00	\$ 400.00
65162 · License, Permit & Registration	\$ 332.00	\$ 325.00	\$ 600.00
65165 · Association Dues	\$ 1,415.00	\$ 1,200.00	\$ 1,200.00
Total 65100 · Other Types of Expenses	\$ 2,887.57	\$ 3,125.00	\$ 3,200.00
65131 · Staff Support Services	\$ 277.79		
65200 · Insurance			
65210 · Health Insurance, Employee	\$ 13,635.08	\$ 17,000.00	\$ 15,000.00
65220 · Insurance - Liability, D and O	\$ 10,490.01	\$ 10,000.00	\$ 12,000.00
Total 65200 · Insurance	\$ 24,125.09	\$ 27,000.00	\$ 27,000.00
66000 · Payroll Expenses			
66001 · Employee Wages			
66002 · Cost of Payroll	\$ 961.95	\$ 950.00	\$ 960.00
66005 · Workers Compensation	\$ 6,923.00	\$ 13,000.00	\$ 13,000.00
66000 · Payroll Expenses - Other	\$ 205,618.22	\$ 266,098.42	\$ 311,808.00
Total 66000 · Payroll Expenses	\$ 213,503.17	\$ 280,048.42	\$ 325,768.00
66003 · Retirement	\$ 1,529.84	\$ 2,703.00	\$ 3,000.00
67015 · Bingo Supplies	\$ 5,074.83	-	
Total 67000 · Bingo Unrestricted	\$ 5,074.83	-	\$ -
68300 · Travel and Meetings -Staff			
68310 · Conference, Convention, Meeting	\$ 50.48	\$ 50.00	\$ 50.00
68320 · Travel	\$ 50.70		
Total 68300 · Travel and Meetings -Staff	\$ 101.18	\$ 50.00	\$ 50.00
70100 · Resident Support Services			
70100 · Resident Support Services - Other	\$ 971.09	\$ 900.00	\$ 900.00
Total 70100 · Resident Support Services	\$ 971.09	\$ 900.00	\$ 900.00

My Friends Place
Proposed Budget FY 22/23
Accrual Basis

Total Expense	\$ 345,660.11	\$ 409,729.42	\$ 464,698.00
Net Income	\$ 33,650.95	\$ 1,425.08	\$ (14,628.60)

MY FRIEND'S PLACE

FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

DRAFT
SUBJECT TO CHANGE

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Hodgdon, Wilson & Griffin,
Certified Public Accountants, P.A.

INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors of
My Friend's Place
Dover, New Hampshire

Opinion

We have audited the accompanying financial statements of My Friend's Place (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of My Friend's Place as of June 30, 2021 and 2020, and its statement of activities, functional expenses and cash flows for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of My Friend's Place and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of My Friend's Place's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about My Friend's Place's ability to continue as a going concern for a reasonable period of time.

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SUBJECT TO CHANGE

(continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Hodgdon, Wilson & Griffin, CPAs
Portsmouth, New Hampshire

May 14, 2022

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MY FRIEND'S PLACE
STATEMENTS OF FINANCIAL POSITION
June 30,

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 372,626	\$ 286,821
Grants receivable	28,837	10,728
Investments	1,326	1,162
Inventory	10,242	9,000
Prepaid expenses	3,336	2,308
Total current assets	416,367	310,019
PROPERTY, PLANT AND EQUIPMENT		
Land	87,150	87,150
Buildings and improvements	856,938	828,092
Furniture and fixtures	42,634	42,634
Equipment	52,341	45,579
Total property and equipment	1,039,063	1,003,455
Less accumulated depreciation	560,438	532,929
Property and equipment, net	478,625	470,526
OTHER ASSETS		
Endowment investments	11,917	9,263
Cash and cash equivalents	2,800	400
Total other assets	14,717	9,663
TOTAL ASSETS	\$ 909,709	\$ 790,208
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 25,917	\$ 26,851
Accrued payroll and payroll taxes	4,289	6,094
Accrued earned time	5,737	2,879
Note payable, current portion	-	17,753
Total current liabilities	35,943	53,577
LONG-TERM LIABILITIES		
Note payable, net of current portion	-	22,569
Security deposit	2,800	400
Total long-term liabilities	2,800	22,969
Total liabilities	38,743	76,546
NET ASSETS		
Without donor restrictions	859,049	704,399
With donor restrictions	11,917	9,263
Total net assets	870,966	713,662
TOTAL LIABILITIES AND NET ASSETS	\$ 909,709	\$ 790,208

The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
STATEMENTS OF ACTIVITIES
For the Years Ended June 30,

	<u>2021</u>	<u>2020</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public support and revenue:		
Public support		
Grants	\$ 256,588	\$ 173,528
Donations	156,332	108,118
United Way	12,597	23,033
Total public support	425,517	304,679
OTHER REVENUE		
Gaming revenue, net	105,907	57,610
Debt forgiveness	40,588	-
Fee for service	37,929	30,170
Interest income	142	108
Unrealized gain (loss) on investments	120	(12)
Total other revenue	184,686	87,876
Total public support and revenue	610,203	392,555
FUNCTIONAL EXPENSES		
Program services	383,669	284,124
Management and general	60,613	59,298
Fundraising	11,271	10,450
Total functional expenses	455,553	353,872
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	154,650	38,683
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	2,654	(4,855)
INCREASE (DECREASE) IN NET ASSETS	157,304	33,828
NET ASSETS, Beginning	713,662	679,834
NET ASSETS, Ending	\$ <u>870,966</u>	\$ <u>713,662</u>

The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	Program	Management and General	Fundraising	Total
Classified advertising				
and public relations	\$ -	\$ 66	-	\$ 66
Depreciation expense	26,134	1,375	-	27,509
Employee benefits	15,603	8,193	1,438	25,234
Insurance	3,679	5,518	-	9,197
Interest	270	-	-	270
Maintenance and repairs	27,136	1,289	-	28,425
Miscellaneous	18	1,128	-	1,146
Office expense	1,336	3,678	2,695	7,709
Professional fees	-	7,075	-	7,075
Resident support services	532	-	-	532
Salaries and wages	234,440	26,387	6,597	267,424
Supplies	18,594	2,589	-	21,183
Taxes, payroll	18,962	2,143	541	21,646
Telephone	5,600	295	-	5,895
Transportation expense	1,199	-	-	1,199
Utilities	30,166	877	-	31,043
TOTAL EXPENSES	\$ 383,669	\$ 60,613	\$ 11,271	\$ 455,553

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The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	Program	Management and General	Fundraising	Total
Classified advertising				
and public relations	\$ -	511 \$	-	\$ 511
Depreciation expense	25,450	975	-	26,425
Employee benefits	15,650	5,598	807	22,055
Insurance	4,239	6,358	-	10,597
Maintenance and repairs	17,677	614	-	18,291
Miscellaneous	101	2,239	-	2,340
Office expense	1,442	4,073	3,600	9,115
Professional fees	-	10,687	-	10,687
Resident support services	2,209	-	-	2,209
Salaries and wages	165,175	22,847	5,622	193,644
Supplies	10,212	2,676	-	12,888
Taxes, payroll	12,370	1,711	421	14,502
Telephone	4,538	239	-	4,777
Transportation expense	656	-	-	656
Utilities	24,405	770	-	25,175
TOTAL EXPENSES	\$ 284,124	\$ 59,298	\$ 10,450	\$ 353,872

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The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
STATEMENTS OF CASH FLOWS
Years Ended June 30,

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 157,304	\$ 33,828
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Debt forgiveness	(40,588)	-
Unrealized (gain) loss on investments	(2,774)	12
Investment (income) loss	(44)	497
Depreciation	27,509	26,425
Noncash interest	266	-
(Increase) decrease in:		
Grants receivable	(18,109)	25,765
Inventory	(1,242)	(6,339)
Prepaid expenses	(1,028)	310
Increase (decrease) in:		
Accounts payable	(934)	25,125
Accrued payroll and payroll taxes	(1,805)	2,694
Accrued earned time	2,858	893
Security Deposits	<u>2,400</u>	<u>(406)</u>
Total adjustments	(33,491)	74,976
Net cash provided by operating activities	123,813	108,804
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(35,608)	(16,075)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in borrowings	<u>-</u>	<u>40,322</u>
Net increase in cash	88,205	133,051
Cash at beginning of year	<u>287,221</u>	<u>154,170</u>
CASH AT END OF YEAR	<u>\$ 375,426</u>	<u>\$ 287,221</u>

The accompanying notes are an integral part of these financial statements.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

My Friend's Place was organized February 3, 1987. The purpose of the organization is to provide safe and supportive emergency and transitional shelter to individuals and families experiencing homelessness in Strafford County, New Hampshire.

Adoption of New Accounting Pronouncements

During the fiscal year ended June 30, 2020, two new accounting pronouncements were adopted by My Friend's Place: Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606) ("ASU 2014-09") and Accounting Standards Update No. 2018-08, Not-for-Profit Entities (Topic 958) Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made ("ASU 2018-08").

ASU 2014-09 outlines a single, comprehensive model for accounting for revenue from contracts with customers. Revenue streams applicable to My Friend's Place that qualify as exchange transactions include the providing of safe and supportive emergency and transitional shelter to individuals and families experiencing homelessness.

Management of My Friend's Place has analyzed the provisions of ASU 2014-09, and has concluded that no changes are necessary to conform with the new standard, therefore the implementation of ASU 2014-09 had no impact on beginning net assets or revenues.

ASU 2018-08 clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities.

The change in accounting principle resulting from ASU 2018-08 was adopted on a modified prospective basis during the year ended June 30, 2020. There was no resulting cumulative-effect adjustment to opening net assets without donor restrictions or opening net assets with donor restrictions.

Basis of Accounting

Income and expenses are reported on the accrual basis, which means that income is recognized as it is earned, and expenses are recognized as they are incurred whether or not cash is received or paid out at that time.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Statement Presentation

Under generally accepted accounting principles, My Friend's Place is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, My Friend's Place is required to present a statement of cash flows.

Cash and Cash Equivalents

For purposes of the statement of cash flows, My Friend's Place considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. For the years ended June 30, 2021 and 2020 cash includes amounts held for security deposits of \$2,800 and \$400, respectively.

Grants Receivable

Grants receivable represents amounts due from federal, state and local governments and from the United Way for grant revenue which has been earned.

Marketable Securities

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Promises to Give

Contributions are recognized when the donor makes a promise to give to My Friend's Place that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. An allowance for uncollectible unconditional promises to give is established based on historical experience and management's evaluation of outstanding unconditional promises to give at the end of each year. As of June 30, 2021 and 2020, the balance of Promises to Give was \$0 and \$0, respectively.

Fair Value of Financial Instruments

Unless otherwise indicated, the fair values of all reported assets and liabilities which represent financial instruments, none of which are held for trading purposes, approximate the carrying values of such amounts.

Inventory

Inventory of Bingo materials and supplies are recorded at the lower of cost (first in, first out basis) or market.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, Plant and Equipment

Property and equipment are recorded at cost for those items which have been purchased, and at estimated fair values for those items which have been donated. The cost basis of the land and buildings acquired by My Friend's Place is allocated based on real estate tax valuation. The cost of buildings and improvements is recovered using the straight-line method over estimated useful lives of 10 to 40 years. The cost of furniture, fixtures and equipment is recovered using the straight-line method over estimated useful lives of 5 to 15 years. For the year ended June 30, 2020 buildings and improvements included \$3,509 for a deposit on a fence not yet in service.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Donated Services

Contributions of services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. My Friend's Place typically receives contributed services to assist with general administrative and maintenance tasks. For the years ended June 30, 2021 and 2020, no amounts for contributions of services were recognized in the financial statements.

Donated Materials

My Friend's Place records donated materials at fair value. Donations of food, personal care items and household supply items for the use of residents are not recorded in the financial statements because of the difficulty in determining fair value.

Revenue Recognition

Grant revenue represents amounts received from governmental agencies and is typically in the form of support rather than an exchange transaction because the benefits of the services provided are to the general public and not to the grantor. The revenue is typically recognized over time or on a reimbursement basis. Most often grant revenue recognized over time is within the fiscal year of My Friend's Place.

Fee for service revenue represents amounts paid to My Friend's Place by residents and local communities for supportive emergency and transitional shelter for individuals and families experiencing homelessness. Fee for service revenue qualifies as an exchange transaction. This revenue is recognized at a single point when all risks and rewards transfer. Generally, this is the point when payment has been received for the services which were provided.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited using allocations determined on a reasonable basis which is consistently applied. Salaries and wages, payroll tax expenses, retirement expense, and employee benefits are based on estimates of time spent in the program or supporting function. Square footage is used to determine the allocations for repairs and maintenance, depreciation on the buildings and improvements, and utilities. Allocations for other expenses are based on the best estimate of the program or supporting function benefited.

Income Taxes

My Friend's Place has received a letter of determination dated June 20, 1988 from the Internal Revenue Service advising it that it qualifies as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, it is not subject to income tax. My Friend's Place is classified as other than a private foundation.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through May 14, 2022 the date that the financial statements were available to be issued.

Management continues to evaluate the recent introduction of the COVID-19 virus and its impact on the not-for-profit industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the fair value of My Friend's Place financial position and results of operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

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NOTE B - ENDOWMENT INVESTMENTS

My Friend's Place is a beneficiary of an agency endowment fund at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing this fund, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of My Friend's Place. In accordance with its spending policy, the Foundation makes distributions from the funds to My Friend's Place. The distributions are approximately four percent of the market value of the fund per year. The estimated value of the future distributions from the fund is included in these financial statements, however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of My Friend's Place.

NOTE C - ACCRUED EARNED TIME

Accrued earned time consists of a liability for future compensated leave time that is vested with the employees.

NOTE D - NOTE PAYABLE

On April 27, 2020 My Friend's Place was granted a loan of \$40,322 pursuant to the Paycheck Protection Program (PPP) under the CARES Act. Funds received from the PPP loan may only be used for payroll costs, group health care costs, rent, utilities, and interest on debt obligations incurred before February 15, 2020. My Friend's Place used the entire loan amount for qualifying expenses. Under terms of the PPP, certain amounts of the loan were forgiven if they were used for qualifying expenses as described. On December 30, 2020, the Paycheck Protection Program Loan was forgiven as the Organization had used the \$40,322 loan amount for qualifying expenses. Interest expense of \$266 on the note was also forgiven.

NOTE E - NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2021 and 2020, My Friend's Place has net assets with donor restrictions of \$11,917 and \$9,263, respectively, invested with The New Hampshire Charitable Foundation.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

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NOTE F - GAMING REVENUE, NET

Gaming revenue, net primarily represents amounts from weekly Bingo nights. Expenses consist of prizes and awards, hall rental, state taxes, licenses and supplies.

For the year ended June 30, 2021, Bingo revenue, net of \$101,397 consisted of gaming revenue of \$1,485,735 less expenses of \$1,384,338. In addition, My Friend's Place hosted Poker events during the year with revenue of \$5,510 and expenses of \$1,000. Total gaming revenue, net for the year was \$105,907.

For the year ended June 30, 2020, gaming revenue, net of \$57,610 consisted of gaming revenue of \$673,746 less expenses of \$616,136.

NOTE G - RETIREMENT PLAN

My Friend's Place has adopted a 403(b) retirement plan. Under the plan, employees who meet certain age and length of service requirements may elect to defer a percentage of their salary, subject to Internal Revenue Service limits. My Friend's Place matches the employee deferral up to 3% of the employee's salary. For the years ended June 30, 2021 and 2020, retirement expense was \$2,757 and \$1,294, respectively.

NOTE H - LEASING ARRANGEMENTS

My Friend's Place rents property under cancelable leasing arrangements. Lease expense was \$360 and \$360 for the years ended June 30, 2021 and 2020, respectively.

NOTE I - ECONOMIC DEPENDENCY

My Friend's Place contracts are generally with government agencies and, therefore, the majority of its receivables and a significant amount of its revenue are derived from that source.

In addition, My Friend's Place has received a significant amount of its fundraising revenue from the operation of bingo games.

MY FRIEND'S PLACE
NOTES TO FINANCIAL STATEMENTS

DRAFT
SUBJECT TO CHANGE

NOTE J - COMMITMENTS AND CONTINGENCIES

During the year ended June 30, 1998, My Friend's Place received a grant from the United States Department of Housing and Urban Development (HUD). The \$99,566 grant was used towards the acquisition of a transitional housing facility located at 21-23 Hough Street in Dover, New Hampshire. Under the terms of the grant, My Friend's Place would have to receive authorization from HUD in order to convert the transitional housing facility to another use. Failure to receive authorization from HUD would result in repayment of the grant to HUD.

My Friend's Place received money under various state and federal grants. Under the terms of these grants, My Friend's Place was required to use the money within the grant period for purposes specified in the grant proposal. If expenditures of the grant were found not to have been made in compliance with the proposals, My Friend's Place might be required to repay the grantor's funds.

NOTE K - LIABILITY AND AVAILABILITY OF FINANCIAL ASSETS

My Friend's Place's financial assets, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date, consisted of the following as of June 30,

	<u>2021</u>	<u>2020</u>
Cash	\$ 372,626	\$ 286,821
Investments	<u>1,326</u>	<u>1,162</u>
	373,952	287,983
Less those unavailable for General expenditures within One year, due to:		
Contractual or donor imposed restrictions	-	-
Board designations	-	-
Financial assets available To meet cash needs for General expenditures within One year	<u>\$ 373,952</u>	<u>\$ 287,983</u>

My Friend's Place is substantially supported by public support. As part of the liquidity management of My Friend's Place, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Strafford Nutrition Meals on Wheels
Home Delivered Meals Program

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Strafford Nutrition Meals on Wheels	Tax ID 26-4545462
Name of Program or Project Homedelivered Meal Program	
Name of Executive Director Jaymie Chagnon	
Mailing Address 25 Bartlett Avenue - Suite A, Somersworth, NH 03878	
Physical Address 25 Bartlett Avenue - Suite A, Somersworth, NH 03878	
Contact Person Jaymie Chagnon	Phone (603) 692-4211
E-Mail ExecutiveDirector@SNMOW.org	Website http://straffordmealsonwheels.org
Please Identify the Type of Organization Applying for Funds <i>(Note: More than one may apply)</i> ☒ 501(c)(3) Government ☐ For-profit authorized under 570.201(o) ☐ Unit of ☐ Faith-based Organization ☐ Institution of Higher Education ☐ Other (Explain):	
Tax ID # 26-4545462	
SAM UEI # FNENMHYEZJ65	SAM Expiration Date 10/21/2023

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 5,000
Provide a very brief summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.) Funding will be used to help provide meals to homebound, elderly & low-income disabled Dover residents. Approximately 5,000 meals.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Meals will be delivered to eligible participants throughout the Dover community.

BENEFICIARIES**Beneficiaries:**

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): We serve about 325 Dover residents a year. This funding would help feed an equivalent of 57 people.

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 369

Were Dover CDBG funds used to fund this activity or project in **FY 2023 (7/1/2022 – 6/30/2023)**: Yes, CARES funding
If so, how much? \$3,000

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Elderly, most low-income and low-income disabled adults.

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☒ Yes ☐ No

If yes, are the criteria/protocols in writing?: ☒ OAA & State Regs Yes ☐ No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. The activity we will be providing to qualified Dover's homebound elderly and low-income disabled adults is meals and safety monitoring. Our Federal/State grants only cover about 65% of the cost of a contracted number and requires we raise the match from local sources. Any units served beyond the contracted amounts we must raise 100% of the cost. Requested funds will be combined with other funding sources to pay for the cost of each home delivered meal provided to a Dover resident. It also allows us to meet the actual needs of Rochester residents, since we are serving more meals than allotted in our state contracts.

Although our clientele must meet certain eligibility requirements, they are not charged a fee for the service, based on Older American Act regulations. We do ask for regular donation, but eligibility is not contingent on their ability to donate. This gives the seniors the freedom to use their limited resources on other areas such as rents and medical expenses. Potentially lessening the need for other welfare services that may be offered by the city.

Please indicate who prepared the overall cost estimate for the activity. Jaymie Chagnon

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES	
Provide the <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Seniors who need meals to maintain health and independence will receive them.	No one qualified for the meals will be waitlisted for meals.

DESCRIPTION OF ORGANIZATION
Please provide a description for the <u>organization or agency</u> that is undertaking the activity or project. Strafford Nutrition & Meals on Wheels has been providing meals and support services to the elderly and low-income disabled adults in Dover since 1973. Our mission is to help these populations remain independently and safely in their homes by providing them a healthy meal and monitoring for potential issues on a regular, ongoing basis.

AUDIT AND EVALUATION
Does your organization have an annual CPA audit or other financial statement? Yes
If yes, please submit most recent audit or financial statements as an attachment to this application.
Is your organization evaluated by outside agencies or programs? Yes
If yes, please note the agency/program and how often the evaluation occurs. We are annual review by the state, county, several towns, grantors, etc. These evaluations vary in form from reports to in person reviews depending on the source and sometimes the year.

BOARD OF DIRECTORS	
Name	Residence (city/town)
Steve Goff	Somersworth
Chris Maxwell	Somersworth
Jo Bedard	Dover
Sandra O'Leary	Dover
Michelle Robbins	Somersworth
Harry Tagan	Rochester
Lindsey Gagnon	Somersworth

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. <u>Public Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other: Meals	5,000	52,500	57,500
TOTAL PROPOSED BUDGET:			

2. <u>Public Facilities</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	49,000	49,000	Federal & State are combined under on contract
State:	Committed: Pending: Proposed:			Federal & State are combined under on contract
Local:	Committed: Pending: Proposed:			
Private:	Committed: Pending: Proposed:			
Portsmouth CDBG:	Committed: Pending: Proposed:			
Rochester CDBG:	Committed: Pending: Proposed:			
Other:	Committed: Pending: Proposed:	3,500	3,500	Combination of client donations, outside donations, and fundraising efforts.
Total:	Committed: Pending: Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed: Pending: Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from	to	Current Year	Next Year (projected)
REVENUES			
Federal Funds		922,982	922,982
State Funds		Combined Above	Combined Above
Foundations/Private Contributions		66,021	68,000
United Way			
Fundraising or other income		35,395	38,000
Other (describe) Grants		52,500	59,000
Community Dev. Block Grant (include anticipated request)		3,000	5,000
TOTAL REVENUE		1,079,898	1,092,982
EXPENSES			
Salaries		368,187	369,000
Fringe Benefits		36,699	37,000
Supplies (include printing/copying)		41,135	40,000
Travel		50,461	50,000
Training		1,500	0
Communications		8,639	8,000
Audit		10,995	10,000
Property Maintenance		9,732	9,732
Service Contracts		3,800	3,500
Construction Supplies/Materials			
Other (describe) Meals		564,856	565,750
TOTAL EXPENSES		1,096,004	1,092,982
NET (Income - Expenses)		-16,106	0

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
	<i>This section doesn't not appear applicable to any of our funding sources</i>				
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$

Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.



NOVEMBER 16, 2022

SIGNATURE

DATE

JAYMIE CHAGNON

EXECUTIVE DIRECTOR

PRINTED NAME

TITLE

STRAFFORD NUTRITION & MEALS ON WHEELS
FINANCIAL STATEMENTS

June 30, 2021

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 NORTH STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Strafford Nutrition & Meals on Wheels
Somersworth, New Hampshire

Opinion

We have audited the accompanying financial statements of Strafford Nutrition & Meals on Wheels (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and the related statements of activities and changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Strafford Nutrition & Meals on Wheels as of June 30, 2021 and the statements of activities and changes in its net assets, cash flows and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Strafford Nutrition & Meals on Wheels and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

Exercise professional judgement and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Strafford Nutrition & Meals on Wheels' internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Strafford Nutrition & Meals on Wheels' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
October 28, 2021

STRAFFORD NUTRITION & MEALS ON WHEELS**STATEMENT OF FINANCIAL POSITION****June 30, 2021**

See Independent Auditors' Report

ASSETS**CURRENT ASSETS**

Cash and cash equivalents	
Operating funds, without donor restriction	\$ 755,891
Operating funds, with donor restriction	1,500
Funds held for others	5,764
Total cash and cash equivalents	<u>763,155</u>
Grants receivable	50,122
Prepaid expenses	4,046
	<u>817,323</u>

FIXED ASSETS

Equipment	8,700
Less accumulated depreciation	(7,613)
	<u>1,087</u>

TOTAL ASSETS	<u>818,410</u>
---------------------	-----------------------

LIABILITIES AND NET ASSETS**CURRENT LIABILITIES**

Accounts payable	30,530
Accrued expenses	12,317
Funds held for others	5,764
Leases payable - current portion	1,352
	<u>49,963</u>

LONG TERM LIABILITIES

Leases payable	<u>-</u>
----------------	----------

NET ASSETS

Without donor restriction	766,947
With donor restriction	1,500
Total Net Assets	<u>768,447</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 818,410</u>
---	--------------------------

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF ACTIVITIES CHANGES IN NET ASSETS
For The Year Ended June 30, 2021
See Independent Auditors' Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	TOTAL
REVENUES & GAINS:			
Contributions, cash	\$ 160,644	\$ -	\$ 160,644
Contributions, in-kind	13,542	-	13,542
Federal grants	562,368	-	562,368
Other grants	291,819	2,500	294,319
Covid-19 grants	206,648	-	206,648
Interest income	538	-	538
TOTAL SUPPORT AND REVENUE	<u>1,235,559</u>	<u>2,500</u>	<u>1,238,059</u>
 Net assets released from donor imposed restriction	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
 EXPENSES			
Program expenses:			
Home delivered	85,994	-	85,994
Congregate	<u>771,410</u>	<u>-</u>	<u>771,410</u>
Total program expenses	857,404	-	857,404
Supporting expenses:			
Administrative	102,146	-	102,146
Fundraising	<u>4,442</u>	<u>-</u>	<u>4,442</u>
TOTAL EXPENSES	<u>963,992</u>	<u>-</u>	<u>963,992</u>
 Increase in Net Assets	272,567	1,500	274,067
 NET ASSETS, BEGINNING OF PERIOD	<u>494,380</u>	<u>-</u>	<u>494,380</u>
 NET ASSETS , END OF PERIOD	<u><u>\$ 766,947</u></u>	<u><u>\$ 1,500</u></u>	<u><u>\$ 768,447</u></u>

Notes to Financial Statements

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2021
See Independent Auditors' Report

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 274,067
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	2,175
(Increase) decrease in operating assets	
Accounts receivable	(12,665)
Prepaid expenses	(1,769)
Other current assets	-
Increase (decrease) in operating liabilities	
Accounts payable	21,456
Accrued expenses	(4,997)
Funds held by others	(1,442)
Net cash provided by operating activities	<u>276,825</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Principal paid on long-term debt	<u>(2,453)</u>
Net cash (used) by investing activities	<u>(2,453)</u>

NET INCREASE IN CASH 274,372

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 488,782

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 763,155

SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION

Cash paid for interest	<u><u>\$ 356</u></u>
Contributions, in-kind	<u><u>\$ 13,542</u></u>

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2021

See Independent Auditors' Report

	Nutrition		Total			
	Congregate	Home Delivered	Program	Administrative	Fundraising	Total
Contract food and paper	\$ 45,235	\$ 365,990	\$ 411,225	\$ -	\$ -	\$ 411,225
Salary and wages	32,426	262,355	294,781	71,484	2,211	368,476
Payroll taxes	3,048	24,662	27,710	6,927	-	34,637
Workers compensation	642	5,198	5,840	1,460	-	7,300
Travel	-	43,900	43,900	443	-	44,343
Office supplies	87	706	793	264	-	1,057
Operational supplies	382	3,092	3,474	-	-	3,474
Telephone and internet	396	3,202	3,598	1,199	-	4,797
Postage and shipping	83	667	750	-	-	750
Printing and publications	97	787	884	-	-	884
Dues and donations	-	-	-	2,131	-	2,131
Rent and utilities	2,025	16,383	18,408	4,866	-	23,274
Fundraising expense	-	-	-	-	2,231	2,231
Licenses	103	833	936	-	-	936
Professional fees	222	1,798	2,020	8,080	-	10,100
Payroll service fees	436	3,531	3,967	-	-	3,967
Insurance expense	442	3,582	4,024	4,026	-	8,050
Depreciation expense	120	968	1,088	1,088	-	2,175
Interest expense	20	158	178	178	-	356
Covid-19 food and supply costs	-	31,734	31,734	-	-	31,734
Miscellaneous	230	1,864	2,094	-	-	2,094
Total Expenses	<u>\$ 85,994</u>	<u>\$ 771,410</u>	<u>\$ 857,404</u>	<u>\$ 102,146</u>	<u>\$ 4,442</u>	<u>\$ 963,992</u>

Notes to Financial Statements

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Strafford Nutrition & Meals on Wheels (a not-for-profit, IRC 501(c)(3) corporation) is an organization that exists to provide daily noontime meals to people over 60 years of age in a congregate setting in the communities of Strafford County, New Hampshire. The program also provides meals on wheels to elderly and disabled persons in their own homes throughout all of Strafford County. The Organization is supported primarily through government and private grants and contributions.

Significant Accounting Policies

The summary of significant accounting policies of the Organization is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. For the year ended June 30, 2021 the Organization had no cash equivalents.

Fixed Assets

The Organization follows the policy of charging to expense annual amounts of depreciation that allocate the cost of capital assets over their estimated useful lives. The Organization employs the straight-line method over the various useful lives of the assets ranging from five to forty years. Depreciation expense was \$2,176 for the year ended June 30, 2021.

Deferred Revenue

Revenue is recognized when earned, however, funds received that are not earned as of year-end are recorded as a liability under deferred revenue. Deferred revenue arises when resources are received by the Organization before it has a legal claim to them, as when grant funds are received prior to incurrence of qualifying expenses. There were no deferred revenues as of June 30, 2021.

Income Taxes

The Organization has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Organization is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Organization are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

Public Support and Revenue

All contributions are considered to be without donor restriction unless specifically restricted by the donor.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants Receivable

Grants receivable consist of amounts to be received by the Organization from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

Donations of long-lived assets

Donations of services and materials which increase long-lived assets are recorded at their fair values and recognize these revenues as increases in net assets without donor restriction.

Operating Revenue and Expenses

Operating revenue and expenses generally result from providing educational and instructional services in connection with the Organization's principle ongoing operations. The principal operating revenues include federal and state grants. Operating expenses include educational costs, administrative costs, and depreciation on capital assets. All other revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Functional and Cost Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Risk

The Organization maintains cash balances in several accounts at local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Organization may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Organization. At June 30, 2021 the Organization had \$507,391 uninsured cash balances.

Financial Instruments

The carrying value of cash and cash equivalents, grants receivable, prepaid expenses, accounts payable and accrued expense are stated at carrying cost at June 30, 2021, which approximates fair value due to the relatively short maturity of these instruments.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash or other assets are received.

Subsequent Events

Management has considered subsequent events through October 28, 2021, the date on which the financial statements were available to be issued, to determine if any are of such significance to require disclosure. It has been determined that no subsequent events matching this criterion occurred during this period.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 2. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Organization receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended June 30, 2021 amounted to 3,012 hours.

The Organization received donated rental space during the year ended June 30, 2021. Footnote 7 describes the arrangements.

Contributed Goods

The Organization receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life. There were no contributed goods during the year end June 30, 2021.

NOTE 3. FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at June 30, 2021 are as follows:

	<u>Fair Value</u>	Significant Other Observable Inputs <u>Level (2)</u>
Grants Receivable	<u>\$50,122</u>	<u>\$50,122</u>

The fair value of grants receivable is estimated at the present value of expected future cash flows.

NOTE 4. CONTINGENT LIABILITY: ECONOMIC DEPENDENCY

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

Approximately 58% of revenues were received through the Division of Elderly and Adult Services for the year ended June 30, 2021.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of services and other factors. The statement of financial position reflects accrued compensation earned, but unpaid as of June 30, 2021 in the amount of \$4,458.

NOTE 6. CAPITAL LEASE

The Organization has a four-year lease agreement for office equipment. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset. The asset is amortized over its estimated productive life. Amortization of assets under capital leases is included in depreciation expense for the year ended June 30, 2021. Following is a summary of equipment held under capital lease:

Office equipment	\$8,700
Accumulated depreciation	(7,613)
	<u>\$1,087</u>

Future minimum lease payments as of June 30 are:

2022	\$1,352
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NOTE 7. OCCUPANCY AGREEMENTS AND LEASES

The Organization has an occupancy and use agreement with another nonprofit, which holds the lease on the office space. The agreement was entered in May 2021. The lease is for one-year and calls for monthly rental payments of \$811. Total rent related to this space was \$9,732 during the year ended June 30, 2021.

Future minimum rent payments are: 2022: \$9,732.

Donated Leases

There are three facilities where space is donated to the Organization. They are month-to-month verbal agreements. The rent was recorded as in-kind contribution at fair market value. Total rent expense related to these leases was \$13,542 and is included in rent expense in the statement of functional expenses. There are no future minimum rent payments related to these arrangements.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8. FUNDS HELD BY OTHERS

The Organization maintains a checking account for the New England Regional Elderly Nutrition Program Conference Committee. The Committee is a group of volunteers that holds an annual conference to support Meals on Wheels programs in New England. The Organization does not own or have control over these assets; but acts as its fiscal agent. The balance in the account at June 30, 2021 was \$5,764.

NOTE 9. NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2021 the Organization had the following net assets that were donor-restricted by time:

Town donation for fiscal year 2022:	<u>\$1,500</u>
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NOTE 10. BOARD DESIGNATED NET ASSETS

The Organization had no board designated net assets as of June 30, 2021.

NOTE 11. LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization's primary source of support is grants and contributions. That support is held for the purpose of supporting the Organization's budget. The Organization had the following financial assets that could be readily made available within one year to fund expenses without limitations as of June 30, 2021:

Cash and cash equivalents	\$763,155
Grants Receivable	50,122
Less amounts:	
With donor restriction	(1,500)
Funds held for others	<u>(5,764)</u>
Total	<u>\$806,013</u>

NOTE 12. RISKS & UNCERTAINTIES: COVID-19

As a result of the spread of the Covid-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

Weatherization and Energy Efficiency Program

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization Community Action Partnership of Strafford County	Tax ID 02-0268636
Name of Program or Project Weatherization Assistance Program	
Name of Executive Director Betsey Andrews Parker, CEO	
Mailing Address 577 Central Avenue, Suite 10, Dover, NH 03820 Physical Address 577 Central Avenue, Suite 10, Dover, NH 03820	
Contact Person Bob Arnold	Phone 603-435-2500 ext. 2350
E-Mail barnold@straffordcap.org	Website www.straffordcap.org
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) ☒ 501(c)(3) ☐ For-profit authorized under 570.201(o) ☐ Unit of Government ☐ Faith-based Organization ☐ Institution of Higher Education ☐ Other (Explain):	
Tax ID # 02-0268636	
SAM UEI # Z3KKLWND4993	SAM Expiration Date 3/28/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 25,000
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.) Funds will be used to supplement the Weatherization Assistance Program for Dover residents experiencing economic hardship.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Dover, NH

BENEFICIARIES
Beneficiaries: For FY 2024 (7/1/2023 – 6/30/2024) please provide the <i>estimated</i> number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 11 For FY 2022 (7/1/2021 – 6/30/2022) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 77 Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes If so, how much? \$41,641; some funds carried over from the previous cycle. The total number of Dover households who benefited from Weatherization activity during this period were 22, total residents were 77. Not all jobs were funded with CDBG due to guidelines, inability to obtain an Environmental Review, and other factors. The total program activity in Dover was \$789,771.72 during the indicated time period.
Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Low-Income Households

CLIENT POPULATION
Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☒ Yes ☐ No If yes, are the criteria/protocols in writing?: ☒ Yes ☐ No

NARRATIVE – <i>PUBLIC SERVICE</i> ACTIVITY OR PROGRAM <i>ONLY</i>
Please provide a detailed description for the proposed activity (<i>not the organization</i>). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. The Weatherization Assistance Program (WAP) reduces energy costs for low-income households by increasing the energy efficiency of their homes while ensuring their health and safety. Through this project, we aim to serve low-income households in the City of Dover. Our target population are individuals and families most at-risk for high energy costs who do not have the means to make cost-effective energy conservation improvements to their homes. WAP collaborates with the electric and natural gas utilities’ energy efficiency programs to enhance the weatherization services provided to low-income households. The weatherization process begins with an energy audit of the home by a certified energy auditor and includes inspecting and testing of the home and its appliances to determine if improvements can be made to save money on electric and fuel expenses. If improvements are found to be cost-effective, an installation crew performs insulation, air sealing and mechanical improvements which will reduce household energy expenditures and increase comfort, safety and health of the home’s occupants. Activities include using tests and procedures developed with or approved by Eversource, Unitil and the U.S. Department of Energy to determine the combination of appropriate measures such as blower door testing, combustion testing, CO

testing, gas leak testing, and/or ventilation and moisture testing of the building envelope. Weatherization and life safety measures may include:

- Insulation
- Furnace repair or replacement
- Window and door repair or replacement
- Low-flow faucets and shower heads
- Water heater improvements
- Air sealing
- Weatherstripping
- Pipe insulation
- Refrigerator replacement
- LED lighting conversion
- Mechanical ventilation as required by ASHRAE 62.2 (2016)
- Smoke and CO detectors with 10-year battery life
- Incidental repairs as outlined in the NH Weatherization Field Guide, 2019 Edition
- Other Health and Safety measures as outlined in the NH Weatherization Field Guide, 2019 Edition

CDBG funding for WAP benefits Dover residents with low or very low incomes in several ways, including:

1. Allowing CAPSC to make improvements to building systems and structures (e.g. health and safety issues and incidental repairs) that cannot be performed using other funding sources but must be repaired for the site to be eligible for Weatherization funding.
2. Allowing Dover projects to comply with the leveraging requirements mandated by Weatherization funding.
3. Addressing emergency issues not requiring whole-home Weatherization.
4. Allowing CAPSC to provide assistance during times of the year when other funding sources are not available.
5. Increasing affordable housing stock in Dover by reducing the operational costs of housing for low-income Families.
6. Effectively leveraging approximately \$2 for each dollar invested by the City of Dover from other funding sources.

Due to funding limitations, there is currently a higher demand for Weatherization services than can be met. CDBG funding helps supplement the federal and state funds for Weatherization, allowing CAPSC to serve more homes.

Please indicate who prepared the overall cost estimate for the activity. Costs of the project are determined based on the need of Dover residents and the type of job required. The estimate is prepared by the Weatherization Assistance Program Manager and approved in accordance with the funding sources used to complete the project.

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project:

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations :

Proposed project starting date:

Proposed project completion date:

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.):

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates.

PERFORMANCE OUTCOME MEASURES	
Provide the <u>outcomes</u> proposed & the <u>method of measurement</u> . You may list multiple outcomes.	
Outcome	Measurement
Example 1: Decrease in number of “latch-key kids” Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
1. Improve the financial position of clients by improving the energy efficiency of their homes.	1. Savings-to-investment ratios based on Department of Energy home energy modeling.
2. Decrease the number of homes with safety concerns.	2. # of homes audited and weatherized
3. Increase affordable housing stock in Dover.	3. # of individuals/families remaining in their homes.

DESCRIPTION OF ORGANIZATION
Please provide a description for the <u>organization or agency</u> that is undertaking the activity or project. At Community Action Partnership of Strafford County (CAPSC), we strongly believe no one should go without having their basic needs met. As the leading anti-poverty agency in Strafford County, we strive to empower individuals and families to achieve self-sufficiency by opening the doors to resources and opportunities that offer a hand up, not a hand out. When we achieve this goal, we reduce the impact of poverty and build a stronger community. Our mission at CAPSC is to reduce barriers to help clients improve their economic stability and well-being through education, advocacy, and partnerships. In accordance with its mission, CAPSC offers over 60+ coordinated programs designed to have a measurable impact on poverty and health status among our community’s most vulnerable residents, specifically children under the age of six, disabled, seniors and those experiencing low incomes. Programs include nutrition, housing, fuel and electric assistance, weatherization, parent and child education, childcare, and transportation, all of which are locally defined, planned and managed in partnership with other community agencies. All programs are designed to increase self-sufficiency and help clients become socially and financially independent. CAPSC’s goal is to interrupt the cycle of poverty and empower at-risk children, working families and seniors to live more secure, stable and healthier lives. CAPSC is governed by a volunteer Board of Directors, one-third of whom are consumers of services. We have nearly 150 employees and a nearly \$20 million operating budget which includes federal, state, and local funds in addition to foundation and United Way grants, fees for service, and individual and corporate donations. CAPSC helps individuals to meet basic needs like housing, heat, food, transportation, childcare, and more. In 2021-2022, CAPSC served over 10,000 households and provided nearly \$33 million in goods and services to Strafford County residents, thereby reducing the burden on other County and community services and changing countless lives for the better. Some of what the programs at CAPSC were able to accomplish includes: • Paying over \$20 million in emergency rental assistance to landlords and utility companies to help 2,450 households avoid eviction and utility disconnections. • Providing 1,625 safe, accessible rides for seniors • Providing 1,921 households with fuel assistance, valued at over \$2.7 million. • Distributing 372,994 pounds of food to pantries throughout Strafford County. • Providing 43,292 free summer meals to children experiencing food insecurity. • Weatherizing 137 homes. • Providing 416 children and their families with services through our Early Childhood Education programs. Together, these programs provide a holistic approach to self-sufficiency, and offer clients the resources needed to move out of poverty.

AUDIT AND EVALUATION
Does your organization have an annual CPA audit or other financial statement? Yes
If yes, please submit most recent audit or financial statements as an attachment to this application. Attached
Is your organization evaluated by outside agencies or programs? Yes
If yes, please note the agency/program and how often the evaluation occurs. CAPSC is evaluated by the Region One Office of Head Start; Department of Health and Human Services; NH Office of Strategic Initiatives (OSI); Eversource; Unitil; and the United Way for program and financial performance. Evaluations occur annually at minimum. The Weatherization program is evaluated annually to ensure the program is following all federal guidelines. Each Weatherization job is audited to ensure all Weatherization measures are done correctly. The most recent Weatherization audit occurred in June 2022.

BOARD OF DIRECTORS	
Name	Residence (city/town)
Alan Brown	Rochester, NH
Terry Jarvis	New Durham, NH
Jean Miccolo	Rochester, NH
Alison Dorow	Barrington, NH
Hope Morrow Flynn	Portsmouth, NH
Don Chick	East Rochester
Maureen Staples	Dover, NH
Petros Lazos	Dover, NH
Thomas F. Levasseur	Dover, NH
Tori Bird	Rochester, NH
Mark Brave	Dover, NH
Leah Crouser	Dover, NH
Nikki Gearwar	Dover, NH
Captain Andrew Swanberry	Rochester, NH
Mark Toussaint	Rochester, NH
Robert Harrington	Dover, NH
Brylye Collins	Rochester, NH
Robert Hinkel	Dover, NH

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. <u>Public Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies		\$3,700	\$3,700
Utilities		\$2,200	\$2,200
Repairs/Maintenance		\$1,000	\$1,000

Travel		\$5,400	\$5,400
Salaries (List relevant positions)			
Director		\$74,000	\$74,000
Auditor		\$42,000	\$42,000
Inspector		\$54,000	\$54,000
Coordinator		\$46,000	\$46,000
Other:			
Equipment		\$10,000	\$10,000
Training and Technical Support		\$10,200	\$10,200
Direct Client Support	\$25,000	\$1,017,800	\$1,042,800
Vehicle Operation		\$2,500	\$2,500
Administration		\$24,200	\$24,200
TOTAL PROPOSED BUDGET:	\$25,000	\$1,293,000	\$1,318,000

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction			
Other (list)			
<i>Total Hard Costs</i>			
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
<i>TOTAL PROPOSED BUDGET:</i>			

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:	\$143,000	\$532,000	\$143,000 (DOE) \$345,000 (BIL) \$44,000 (BWP)
	Pending:	\$345,000		
	Proposed:	\$44,000		
State:	Committed:		\$720,000	\$720,000 (HEA)
	Pending:	\$720,000		
	Proposed:			
Local:	Committed:			
	Pending:			
	Proposed:			
Private:	Committed:		\$20,000	\$20,000 (Thomas Haas Fund)
	Pending:	\$20,000		
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:		\$65,000	\$65,000 (Rochester CDBG)
	Pending:	\$65,000		
	Proposed:			
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:	\$143,000	\$1,337,000	
	Pending:	\$1,150,000		
	Proposed:	\$44,000		

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:		
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from January 1 to December 31	Current Year	Next Year (projected)
REVENUES		
Federal Funds	\$17,961,961.12	\$17,561,251.62
State Funds		
Foundations/Private Contributions	Included w/ Fundraising	Included w/ Fundraising
United Way	\$30,000.00	\$30,000.00
Fundraising or other income	\$598,816.35	\$435,785.50
Other (describe) In-Kind Donations, Fees for Service, Interest Income	\$1,713,515.00	\$1,512,256.68
Community Dev. Block Grant (include anticipated request)	\$65,000.00	\$65,000.00
TOTAL REVENUE	\$20,369,292.47	\$19,604,293.80
EXPENSES		
Compensation	\$5,485,490.47	\$5,156,666.76
Payroll Taxes	\$410,462.05	\$398,090.94
Employee Benefits	\$683,957.38	\$472,712.70
Retirement	\$47,398.69	\$49,344.58
Direct Client Assistance	\$8,336,003.16	\$9,048,739.76
In-Kind	\$1,013,429.00	\$1,337,886.68
Professional Fees	\$409,709.66	\$500,549.13
Supplies	\$265,204.31	\$426,647.77
Occupancy	\$694,949.66	\$824,035.08
Repairs and Maintenance	\$93,705.32	\$23,945.69
Insurance	\$232,701.81	\$84,324.80
Training and Conferences	\$111,028.00	\$114,122.01
Depreciation	\$7,740.00	\$180,000.00
Travel and Transportation	\$76,878.80	\$74,400.42
Printing and Postage	\$16,757.00	\$16,265.00
Equipment	\$30,605.09	\$51,379.00
Interest Expense	\$20,847.09	\$23,318.59
Other Program Support	\$850,945.61	\$816,931.88
Indirect Costs	\$1,335,846.00	
TOTAL EXPENSES	\$20,123,659.10	\$19,599,360.80
NET (Income - Expenses)	\$245,633.37	\$4,933.00

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – Please see next page.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$ 76,320
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$ 281,458
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>21,153</u> 302,611
Food Distribution Cluster				
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None	<u>594,404</u>
Total U.S. Department of Agriculture				<u>\$ 973,335</u>
<u>U.S. Department of Housing and Urban Development</u>				
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 30,454
Community Development Block Grants / Entitlement Grants	14.228	Strafford County, NH CDFA	20-409-CDPS-CV	214,109
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	41,587
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>9,670</u> 51,257
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927-102-500731	81,334
CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	<u>123,581</u> 204,915
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		78,879
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		<u>38,342</u> 117,221
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415	43,737
Total U.S. Department of Housing and Urban Development				<u>\$ 661,693</u>
<u>U.S. Department of Labor</u>				
WIOA Cluster				
WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0003	\$ 3,256
WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003	<u>80</u>
Total U.S. Department of Labor/WIOA Cluster				<u>\$ 3,336</u>
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587	<u>\$ 161,472</u>
Total U.S. Department of Energy				<u>\$ 161,472</u>
<u>U.S. Department of the Treasury</u>				
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	Housing Stabilization Fund	\$ 20,076
Emergency Rental Assistance Program	21.023	Governor's Office of Emergency Relief & Recovery		<u>9,937,469</u>
Total U.S. Department of the Treasury				<u>\$ 9,957,545</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services				
Maternal, Infant, Early Childhood Homevisiting Program	93.870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5896	290,167
Promoting Safe and Stable Families	93.556	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107306	36,842
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-045-450010-61460000-502-500891-42106603	64,988
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	2,292,407
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	<u>230,110</u> 2,522,517
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	438,097
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-19B1NHCOSR	<u>308,294</u> 746,391
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH01149601 & 602, 01HP00025002	3,296,126
CV-Head Start	93.600	Direct Funding	01CH01149601C3, 01HE00051501C6	<u>189,912</u> 3,486,038
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009	9,826
Stephanie Tubbs Jones Child Welfare Program	93.645	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106802	1,458
Social Services Block Grant	93.667	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106603	<u>138,194</u>
Total U.S. Department of Health & Human Services				\$ 7,296,421
TOTAL				<u>\$ 19,053,802</u>
NON-FEDERAL				
Home Energy Assistance Program		Public Utilities Company		\$ 1,707,441
Electrical Assistance Program		Public Utilities Company		\$ 183,160

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.


SIGNATURE

11/15/22
DATE

BETSEY ANDREWS PARKER
PRINTED NAME

CHIEF EXECUTIVE OFFICER
TITLE

FFATA Checklist (contracts \$30,000 and over)

The Federal Funding Accountability and Transparency Act (FFATA) require the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. As part of this, the City of Dover's CDBG program requires all agencies that meet the following thresholds to report when the agencies:

- had a gross income, from all sources, over \$300,000 in the agency's previous tax year, and
- have been awarded \$30,000 and over.

Please check box, sign and date below and return form if your agency does not meet the above thresholds. **X**

To Be Filled Out By Dover CDBG Staff	
Award title descriptive of the funding action	
CFDA program number for grant	14.218
Program source	CDBG
Amount of award	
To Be Filled Out By <u>Agency</u>	
Name of agency receiving award	
Address of the entity including:	
Place of performance including:	
Congressional district	
Total compensation and names of top five executives*	1.
	2.
	3.
	4.
	5.
DUNS number	
Central Contractors Registration (CCR) number**	

***Must give total compensation and names of top five executives if:**

(1) More than 80% of annual gross revenues are from the federal government, and those revenues are greater than \$25M annually, and (2) Compensation information is not already available through reporting to the SEC. **Note: Because CCR registration expires annually, grantees are required to update their CCR information annually.

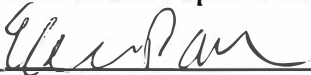
How do you get a DUNS number?

The unique identifier used in reporting to FFATA is the entity's Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) Number. For subgrantees, OMB has issued interim final guidance requiring such recipients to obtain a valid DUNS number. DUNS numbers may be requested via the web at: <http://fedgov.dnb.com/webform>

****What is a CCR and how do you register?**

CCR stands for Central Contractor Registration, which is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. The link to information needed to register and become familiar with CCR is provided below.

Registration information: <http://www.ccr.gov/startregistration.aspx>



 Signature of Authorized Person

 11/15/22
 Date

 Chief Executive Officer
 Title

COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY AND AFFILIATE

**FOR THE YEARS ENDED
DECEMBER 31, 2020 AND 2019
AND
INDEPENDENT AUDITORS' REPORTS**

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

DECEMBER 31, 2020 AND 2019

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To the Board of Directors of
Community Action Partnership of Strafford County and Affiliate
Dover, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County and Affiliate as of December 31, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2021, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

Leon, McDonnell & Roberts
Professional Association

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2020 AND 2019**

	<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
CURRENT ASSETS			
Cash and cash equivalents		\$ 1,316,311	\$ 1,068,744
Accounts receivable		2,268,903	1,525,775
Contributions receivable		38,400	68,100
Inventory		226,233	19,510
Prepaid expenses		<u>36,318</u>	<u>12,570</u>
Total current assets		<u>3,886,165</u>	<u>2,694,699</u>
NONCURRENT ASSETS			
Security deposits		5,326	5,350
Property, net of accumulated depreciation		5,273,321	4,815,150
Other noncurrent assets		<u>27,500</u>	<u>27,500</u>
Total noncurrent assets		<u>5,306,147</u>	<u>4,848,000</u>
TOTAL ASSETS		<u>\$ 9,192,312</u>	<u>\$ 7,542,699</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Demand note payable		\$ 105,377	\$ 105,432
Current portion of long term debt		18,343	-
Accounts payable		1,497,685	455,276
Accrued payroll and related taxes		88,682	193,430
Accrued compensated absences		131,108	84,272
Deferred revenue		107,606	-
Refundable advances		473,291	491,025
Paycheck Protection Program		97,500	-
Other current liabilities		<u>1,318</u>	<u>4,955</u>
Total current liabilities		<u>2,520,910</u>	<u>1,334,390</u>
NONCURRENT LIABILITIES			
Long term debt, less current portion shown above		<u>2,775,919</u>	<u>2,566,846</u>
Total liabilities		<u>5,296,829</u>	<u>3,901,236</u>
NET ASSETS			
Without donor restrictions		3,593,917	3,330,373
With donor restrictions		<u>301,566</u>	<u>311,090</u>
Total net assets		<u>3,895,483</u>	<u>3,641,463</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 9,192,312</u>	<u>\$ 7,542,699</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 11,412,231	\$ -	\$ 11,412,231
Fees for service	1,544,770	-	1,544,770
Rent revenue	15,255	-	15,255
Public support	451,985	255,657	707,642
In-kind donations	630,948	-	630,948
Interest	103	-	103
Fundraising	64,423	-	64,423
Gain on sale of equipment	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total revenues and support	14,121,715	255,657	14,377,372
NET ASSETS RELEASED FROM RESTRICTIONS	<u>265,181</u>	<u>(265,181)</u>	<u>-</u>
Total revenues, support, and net assets released from restrictions	<u>14,386,896</u>	<u>(9,524)</u>	<u>14,377,372</u>
EXPENSES			
Program services			
Child services	4,470,403	-	4,470,403
Community services	2,258,463	-	2,258,463
Energy assistance	2,063,659	-	2,063,659
Housing	2,920,930	-	2,920,930
Weatherization	1,347,740	-	1,347,740
Workforce development	<u>92,113</u>	<u>-</u>	<u>92,113</u>
Total program services	13,153,308	-	13,153,308
Supporting activities			
Management and general	894,695	-	894,695
Fundraising	<u>75,349</u>	<u>-</u>	<u>75,349</u>
Total expenses	<u>14,123,352</u>	<u>-</u>	<u>14,123,352</u>
CHANGE IN NET ASSETS	263,544	(9,524)	254,020
NET ASSETS, BEGINNING OF YEAR	<u>3,330,373</u>	<u>311,090</u>	<u>3,641,463</u>
NET ASSETS, END OF YEAR	<u>\$ 3,593,917</u>	<u>\$ 301,566</u>	<u>\$ 3,895,483</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN UNRESTRICTED NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 8,385,228	\$ -	\$ 8,385,228
Fees for service	2,026,319	-	2,026,319
Rent revenue	9,385	-	9,385
Public support	492,204	240,031	732,235
In-kind donations	699,583	-	699,583
Interest	335	-	335
Fundraising	<u>25,334</u>	<u>-</u>	<u>25,334</u>
Total revenues and support	11,638,388	240,031	11,878,419
NET ASSETS RELEASED FROM RESTRICTIONS	<u>585,065</u>	<u>(585,065)</u>	<u>-</u>
Total revenues, support, and net assets released from restrictions	<u>12,223,453</u>	<u>(345,034)</u>	<u>11,878,419</u>
EXPENSES			
Program services			
Child services	4,467,961	-	4,467,961
Community services	1,084,934	-	1,084,934
Energy assistance	2,382,868	-	2,382,868
Housing	310,583	-	310,583
Weatherization	1,894,803	-	1,894,803
Workforce development	<u>134,487</u>	<u>-</u>	<u>134,487</u>
Total program services	10,275,636	-	10,275,636
Supporting activities			
Management and general	834,730	-	834,730
Fundraising	<u>93,752</u>	<u>-</u>	<u>93,752</u>
Total expenses	<u>11,204,118</u>	<u>-</u>	<u>11,204,118</u>
CHANGE IN NET ASSETS BEFORE NONCASH CONTRIBUTION	1,019,335	(345,034)	674,301
NONCASH CONTRIBUTION	<u>1,003,996</u>	<u>-</u>	<u>1,003,996</u>
CHANGE IN NET ASSETS	2,023,331	(345,034)	1,678,297
NET ASSETS, BEGINNING OF YEAR	<u>1,307,042</u>	<u>656,124</u>	<u>1,963,166</u>
NET ASSETS, END OF YEAR	<u>\$ 3,330,373</u>	<u>\$ 311,090</u>	<u>\$ 3,641,463</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,297,109	\$ 540,856	\$ 227,785	\$ 229,407	\$ 120,813	\$ 47,695	\$ 3,463,665	\$ 102,841	\$ 561,412	\$ 28,548	\$ 4,156,466
Payroll taxes	184,239	44,388	17,229	18,357	8,211	3,599	276,023	7,997	26,065	2,153	312,238
Fringe benefits	226,396	14,882	32,476	11,346	15,430	6,999	307,529	5,789	25,605	1,890	340,813
Weatherization material, fuel and client assistance	41,758	84,176	1,651,570	2,502,856	1,143,419	4,266	5,428,045	-	-	-	5,428,045
In-kind expenses	200,585	430,363	-	-	-	-	630,948	-	-	-	630,948
Consultants and contract labor	252,203	119,717	10,453	32,780	4,516	515	420,184	22,527	82,335	4,410	529,456
Consumable supplies	226,999	745,567	1,208	2,043	6,439	89	982,345	192,667	23,971	3,551	1,202,534
Rent	465,693	85,822	58,320	31,382	8,404	20,860	670,481	(526,032)	30,688	2,394	177,531
Repairs and maintenance	72,495	47,814	13,378	11,090	6,409	752	151,938	214,923	10,523	8,880	386,264
Utilities	120,444	12,453	12,220	23,703	2,569	3,250	174,639	(24,910)	21,270	760	171,759
Insurance	78,188	6,499	1,234	28,753	3,677	854	119,205	13,988	7,688	158	141,039
Meetings, events and training	60,027	21,508	204	180	8,638	-	90,557	215	7,122	1,276	99,170
Depreciation	74,321	26,863	391	4,621	4,328	2,320	112,844	-	69,956	-	182,800
Travel	35,896	6,534	202	477	3,722	500	47,331	(18,292)	1,145	158	30,342
Copying and postage	31,050	592	6,612	262	260	217	38,993	-	4,334	5,201	48,528
Retirement	11,943	3,321	1,015	1,271	314	177	18,041	257	4,764	113	23,175
Equipment and computer	10,001	41,181	11,161	20,307	1,664	20	84,334	2,350	2,276	70	89,030
Interest expense	79,974	5,128	17,816	2,005	8,849	-	113,772	2,168	15,343	1,056	132,339
Other program support	1,082	20,799	385	90	78	-	22,434	3,512	198	14,731	40,875
Total expenses	\$ 4,470,403	\$ 2,258,463	\$ 2,063,659	\$ 2,920,930	\$ 1,347,740	\$ 92,113	\$ 13,153,308	\$ -	\$ 894,695	\$ 75,349	\$ 14,123,352

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,189,019	\$ 354,869	\$ 277,226	\$ 61,885	\$ 110,799	\$ 78,252	\$ 3,072,050	\$ 106,649	\$ 441,704	\$ 36,580	\$ 3,656,983
Payroll taxes	164,122	27,441	20,586	4,333	7,274	5,911	229,667	8,416	48,879	2,813	289,775
Fringe benefits	188,748	25,710	36,852	6,034	12,536	9,765	279,645	7,497	22,254	4,853	314,249
Weatherization material, fuel and client assistance	46,338	16,514	1,950,305	158,775	1,685,131	1,499	3,858,562	-	-	-	3,858,562
In-kind expenses	290,676	404,468	-	-	500	-	695,644	-	-	3,939	699,583
Consultants and contract labor	263,688	23,990	3,026	15,403	1,110	819	308,036	17,231	93,118	4,995	423,380
Consumable supplies	372,577	115,909	1,105	5,413	5,023	1,607	501,634	25,407	30,977	1,768	559,786
Rent	410,129	26,747	53,052	28,011	6,739	24,103	548,781	(439,922)	28,681	1,649	139,189
Repairs and maintenance	29,287	14,801	9,078	3,639	359	1,478	58,642	132,983	12,568	134	204,327
Utilities	111,389	6,161	12,460	11,403	2,072	5,753	149,238	(12,262)	17,018	517	154,511
Insurance	96,469	5,697	1,699	5,036	1,959	1,128	111,988	11,349	15,137	207	138,681
Meetings, events and training	98,054	17,231	2,915	180	14,722	195	133,297	5,029	21,668	2,385	162,379
Depreciation	64,288	29,918	391	4,621	3,607	2,320	105,145	-	69,956	-	175,101
Travel	98,098	9,027	1,157	1,255	5,852	1,158	116,547	(23,504)	10,948	148	104,139
Copying and postage	22,053	528	9,177	115	40	118	32,031	76	3,336	18,958	54,401
Retirement	13,004	1,578	1,331	280	377	192	16,762	267	11,129	252	28,410
Equipment and computer	8,130	452	2,453	1,197	24,129	189	36,550	10,224	4,190	-	50,964
Interest expense	-	-	-	-	10,439	-	10,439	150,560	2,156	-	163,155
Indirect costs	-	-	-	-	-	-	-	-	945	-	945
Other program support	1,892	3,893	55	34	2,135	-	8,009	-	66	14,554	22,629
	<u>1,892</u>	<u>3,893</u>	<u>55</u>	<u>34</u>	<u>2,135</u>	<u>-</u>	<u>8,009</u>	<u>-</u>	<u>66</u>	<u>14,554</u>	<u>22,629</u>
Total expenses	\$ 4,467,961	\$ 1,084,934	\$ 2,382,868	\$ 310,583	\$ 1,894,803	\$ 134,487	\$ 10,275,636	\$ -	\$ 834,730	\$ 93,752	\$ 11,204,118

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 254,020	\$ 1,678,297
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	182,800	175,101
Donated property and equipment	-	(1,003,996)
Gain on the sale of equipment	(2,000)	-
(Increase) decrease in assets:		
Accounts receivable	(743,128)	(419,051)
Contributions receivable	29,700	(4,300)
Tax credits receivable	-	250,000
Inventory	(206,723)	(6,090)
Prepaid expenses	(23,748)	45,696
Security deposits	24	-
Increase (decrease) in liabilities:		
Accounts payable	1,042,409	46,317
Accrued payroll and related taxes	(104,748)	31,864
Accrued compensated absences	46,836	(9,812)
Deferred revenue	107,606	-
Refundable advances	(17,734)	75,690
Paycheck Protection Program	97,500	-
Other current liabilities	<u>(3,637)</u>	<u>(74,466)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>659,177</u>	<u>785,250</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(640,971)	(158,292)
Proceeds on sale of equipment	<u>2,000</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(638,971)</u>	<u>(158,292)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings of long-term debt	485,181	-
Payments made on long-term debt	(257,765)	(247,844)
Net repayments on demand note payable	<u>(55)</u>	<u>(60,000)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>227,361</u>	<u>(307,844)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	247,567	319,114
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,068,744</u>	<u>749,630</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,316,311</u>	<u>\$ 1,068,744</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 130,185</u>	<u>\$ 160,999</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Donated property and equipment	<u>\$ -</u>	<u>\$ 1,003,996</u>

See Notes to Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization and Principles of Consolidation

Community Action Partnership of Strafford County (the Agency) is a 501(c)(3) private New Hampshire non-profit organization established under the provisions of the Equal Opportunity Act of 1964. Without services provided by the Agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter and access to other services. The mission of the Agency is to educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency. The vision of the Agency is to eliminate poverty in Strafford County through compassion, education, self-sufficiency, transparency, accountability, team work, client focus and professionalism.

Academy Street Family Housing, LLC (Academy Street) is a limited liability company which is consolidated because the Agency controls 100% of the voting power of Academy Street. Academy Street leases property from the Agency under a lease agreement for an annual rent amount of \$1. The lease commenced on April 21, 2020 and expires April 2045. Unless either party serves the other with a 180 day written notice prior to the expiration of the initial term, at the end of the initial term, the lease shall be automatically extended for an additional 25 year term. All significant intercompany items and transactions have been eliminated from the basic financial statements.

In addition to the Agency's administrative office located in Dover, the Agency maintains its outreach capacity by operating program offices in Farmington, Milton, Rochester, Dover and Somersworth. The Agency is funded by Federal, state, county and local funds, as well as United Way grants, public utilities, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and non-profit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measurable impact on poverty and health status among the most vulnerable residents: those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Basis of Accounting

The consolidated financial statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States

Financial Statement Presentation

The consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Agency to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency. These net assets may be used at the discretion of the Agency's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

At December 31, 2020 and 2019, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are performed or expenditures are incurred.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Agency reports the support as unrestricted.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

Fair Value of Financial Instruments

Unless otherwise indicated, fair values of all reported assets and liabilities that are financial instruments approximate the carrying values of such amounts.

Inventory

Inventory materials are fixtures for installation and recorded at cost or contributed value, using the first-in, first-out method.

Property and Depreciation

Property and equipment, which have a cost greater than \$5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

Buildings and improvements	15 - 40 years
Furniture, equipment and machinery	3 - 10 years
Vehicles	5 - 7 years

Depreciation expense aggregated \$182,800 and \$175,101 for the years ended December 31, 2020 and 2019, respectively.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Accrued Earned Time

The Agency has accrued a liability of \$131,108 and \$84,272 at December 31, 2020 and 2019, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

Income Taxes

The Agency is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Agency to be other than a private foundation. The Agency is also exempt from the New Hampshire Business Enterprise Tax.

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the previous three tax years and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

Cash and Cash Equivalents

The Agency considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

Revenue Recognition Policy

The Agency derives revenue from grants, fees for services, donations, public support and fundraising. Revenues are recognized when control of these services are transferred to customers, in an amount that reflects the consideration the Agency expects to be entitled to in exchange for those services. Cost incurred to obtain a contract will be expensed as incurred when the amortization period is less than a year.

Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2020 and 2019 amounted to \$27,725 and \$12,558, respectively.

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2020 and 2019 amounted to \$2,156 and has been included with interest expense in the consolidated statement of activities for each year. The unamortized deferred financing costs have been included as a reduction of the long term debt (See Note 9).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$177,617 and \$177,529 for the years ended December 31, 2020 and 2019, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$17,812 and \$33,857 for the years ended December 31, 2020 and 2019, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$415,835 and \$17,665, respectively, for the year ended December 31, 2020. For the year ended December 31, 2019, the estimated fair value of these food commodities and goods was determined to be \$397,292 and \$91,175, respectively.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Occupancy costs have been grouped and allocated to the programs as a line item. Such allocations have been determined by management on an equitable basis.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Functional Allocation of Expenses (Continued)

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of allocation</u>
Salaries and benefits	Time and effort
Occupancy	Square footage/revenues
Depreciation	Square footage
All other expenses	Approved indirect rate

New Accounting Pronouncement

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Agency adopted the new standard effective January 1, 2020, the first day of the Agency's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.

NOTE 2. PROPERTY

As of December 31, 2020 and 2019, property consisted of the following:

	<u>2020</u>	<u>2019</u>
Land, buildings and improvements	\$ 5,499,660	\$ 5,039,871
Furniture, equipment and machinery	646,283	600,526
Vehicles	<u>350,136</u>	<u>327,137</u>
Total	6,496,079	5,967,534
Less accumulated depreciation	<u>1,222,758</u>	<u>1,152,384</u>
Net property	<u>\$ 5,273,321</u>	<u>\$ 4,815,150</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 3. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,316,311	\$ 1,068,744
Accounts receivable	2,268,903	1,525,775
Contributions receivable	<u>38,400</u>	<u>68,100</u>
Total financial assets	3,623,614	2,662,619
Less amounts not available to be used within one year:		
Board designated funds	<u>307,315</u>	<u>307,315</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,316,299</u>	<u>\$ 2,355,304</u>

The Agency's goal is generally to maintain financial assets to meet 30 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2020 and 2019. The Agency has no policy for charging interest on overdue accounts.

NOTE 5. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable to be fully collectible; accordingly, no allowance for contributions receivable has been recorded.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 5. CONTRIBUTIONS RECEIVABLE (continued)

Total unconditional promises to give were as follows at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Within one year	\$ 34,307	\$ 38,057
In two to five years	<u>4,093</u>	<u>30,043</u>
	<u>\$ 38,400</u>	<u>\$ 68,100</u>

NOTE 6. TAX CREDIT PROGRAM

The New Hampshire Community Development Finance Authority's Tax Credit Program allows New Hampshire businesses to contribute to not-for-profit community, housing and economic development projects and receive a 75% New Hampshire state tax credit that can be applied against New Hampshire business profits, business enterprise and insurance premium taxes. The Agency did not recognize any revenue through this Tax Credit Program during the years ended December 31, 2020 and 2019. The total cumulative contribution revenue raised to date is \$250,000 as of December 31, 2020.

NOTE 7. PLEDGED ASSETS

As described in Note 8, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement. As described in Note 9, the building of the Agency is pledged as collateral under the Agency's mortgage note payable agreement.

NOTE 8. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 4.25% and 5.75% at December 31, 2020 and 2019, respectively. The note is collateralized by all the assets of the Agency.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2020 and 2019 consisted of the following:

	<u>2020</u>	<u>2019</u>
4.90% mortgage payable to Kennebunk Savings Bank with interest only payments for 36 months followed by principal and interest payments for 264 months for the first ten years. In 2028 principal and interest payments will adjust to 1.50% above the highest five-year Federal Home Loan Bank of Boston interest rate. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	\$ 1,929,978	\$ 2,143,096
5.00% mortgage payable to the New Hampshire Community Loan Fund of interest only payments for 36 months followed by principal and interest payments for 264 months. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	427,975	474,778
Non-interest bearing note payable to the New Hampshire Housing Finance Authority in annual payments in the amount of 50% of annual surplus cash through May 2060 at which time the remaining balance is due. The note is collateralized by certain real estate located at 22-24 Academy Street.	<u>485,181</u>	<u>-</u>
Total long term debt before current portion of long term debt and unamortized debt issuance costs	2,843,134	2,617,874
Current portion of long term debt	(18,343)	-
Unamortized debt issuance costs	<u>(48,872)</u>	<u>(51,028)</u>
Total long term debt	<u>\$ 2,775,919</u>	<u>\$ 2,566,846</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 9. LONG TERM DEBT (continued)

The schedule of maturities of long term debt at December 31, 2020 is as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Amount</u>
2021	\$ 18,343
2022	75,657
2023	79,448
2024	83,430
2025	87,612
Thereafter	<u>2,498,644</u>
Total	<u>\$ 2,843,134</u>

NOTE 10. NET ASSETS

At December 31, 2020 and 2019, net assets with donor restrictions consisted of the following:

	<u>2020</u>	<u>2019</u>
Summer meals	\$ 44,438	\$ 11,914
Building campaign	44,712	27,891
Security deposits	-	51,584
Whole family	25,846	163,738
COVID related	111,100	-
Homeless outreach	5,091	-
Fuel assistance	55,902	33,995
Weatherization	14,477	3,434
Coordinated entry	-	8,147
Holiday baskets	-	3,985
Food pantry	-	2,521
Special events	<u>-</u>	<u>3,881</u>
Total	<u>\$ 301,566</u>	<u>\$ 311,090</u>

At December 31, 2020 and 2019, net assets without donor restrictions consisted of the following:

	<u>2020</u>	<u>2019</u>
Undesignated	\$ 3,286,602	\$ 3,023,058
Board designated	<u>307,315</u>	<u>307,315</u>
Total net assets without donor restrictions	<u>\$ 3,593,917</u>	<u>\$ 3,330,373</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 11. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2020 and 2019, the annual lease/rent expense for the leased facilities was \$143,308 and \$111,043, respectively. Certain equipment is leased by the Agency under the terms of various leases.

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Amount</u>
2021	\$ 63,001
2022	31,501
2023	1
2024	1
2025	1
Thereafter	<u>10</u>
Total	<u>\$ 94,515</u>

NOTE 12. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2020 and 2019 totaled \$23,170 and \$28,408, respectively.

NOTE 13. CONCENTRATION OF RISK

The Agency receives a majority of its support from federal and state governments. For the years ended December 31, 2020 and 2019, approximately 90% and 88%, respectively, of the Agency's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Agency's programs and activities.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 14. CONCENTRATION OF CREDIT RISK

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of \$250,000.

NOTE 15. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2020 and 2019.

NOTE 16. NONCASH CONTRIBUTION

During the year ended December 31, 2019, the Agency received land and property as a contribution. The contribution was recorded at the fair value of the land and property, totaling \$1,003,996. Additionally, the Agency received \$130,000 from the contributor, resulting in a total contribution of \$1,133,996.

NOTE 17. RENTAL INCOME RECEIVABLE

Subsequent to December 31, 2020, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements commence in May of 2021 and expire during April of 2022. Monthly payments for the agreements range from \$1,168 to \$1,394 and are due the first day of each month.

The approximate future rental payments owed on the above leases are as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Amount</u>
2021	\$ 42,800
2022	<u>21,400</u>
Total	<u><u>\$ 64,200</u></u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 18. PAYCHECK PROTECTION PROGRAM (PPP) LOAN

During the year ended December 31, 2020 the Agency was able to secure a loan from the Payroll Protection Program (PPP) offered under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Agency received loan proceeds in the amount of \$97,500.

Subsequent to year end, on July 1, 2021, the Agency received notification of forgiveness of the Agency's PPP loan in full. The Agency classified the loan as a current liability in the accompanying consolidated statements of financial position as of December 31, 2020.

NOTE 19. OTHER MATTERS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Agency's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Agency's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. COVID-19 also makes it more challenging for management to estimate future performance of the Agency, particularly over the near to medium term.

NOTE 20. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which was taken from the December 31, 2019 financial statements, to conform to the current year presentation.

NOTE 21. SUBSEQUENT EVENTS

Subsequent to year end, the Agency acquired all of the assets and liabilities of Dover Daycare Learning Center (the Center). Total assets and liabilities acquired were approximately \$369,000 and \$264,000, respectively. Since the date of acquisition, the Agency has been running the operations of the Center. Prior to December 31, 2020, the Agency received \$107,606 from the Center relating to the sale. This is included in deferred revenue in the accompanying consolidated statements of financial position.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 20. SUBSEQUENT EVENTS (continued)

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through November 4, 2021, the date the consolidated financial statements were available for issuance.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020**

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Total</u>	<u>Consolidating Adjustments</u>	<u>Consolidated</u>
<u>ASSETS</u>					
CURRENT ASSETS					
Cash and cash equivalents	\$ 1,115,739	\$ 200,572	\$ 1,316,311	\$ -	\$ 1,316,311
Accounts receivable	2,268,903	-	2,268,903	-	2,268,903
Contributions receivable	38,400	-	38,400	-	38,400
Due from affiliate	15,000	-	15,000	(15,000)	-
Inventory	226,233	-	226,233	-	226,233
Prepaid expenses	36,318	-	36,318	-	36,318
Total current assets	3,700,593	200,572	3,901,165	(15,000)	3,886,165
NONCURRENT ASSETS					
Security deposits	5,326	-	5,326	-	5,326
Property, net of accumulated depreciation	4,792,919	480,402	5,273,321	-	5,273,321
Other noncurrent assets	27,500	-	27,500	-	27,500
Total noncurrent assets	4,825,745	480,402	5,306,147	-	5,306,147
TOTAL ASSETS	\$ 8,526,338	\$ 680,974	\$ 9,207,312	\$ (15,000)	\$ 9,192,312
<u>LIABILITIES AND NET ASSETS</u>					
CURRENT LIABILITIES					
Demand note payable	\$ 105,377	\$ -	\$ 105,377	\$ -	\$ 105,377
Current portion of long term debt	18,343	-	18,343	-	18,343
Accounts payable	1,313,764	183,921	1,497,685	-	1,497,685
Accrued payroll and related taxes	88,682	-	88,682	-	88,682
Accrued compensated absences	131,108	-	131,108	-	131,108
Due to affiliate	-	15,000	15,000	(15,000)	-
Deferred revenue	107,606	-	107,606	-	107,606
Refundable advances	473,291	-	473,291	-	473,291
Paycheck Protection Program	97,500	-	97,500	-	97,500
Other current liabilities	1,318	-	1,318	-	1,318
Total current liabilities	2,336,989	198,921	2,535,910	(15,000)	2,520,910
NONCURRENT LIABILITIES					
Long term debt, less current portion shown above	2,290,738	485,181	2,775,919	-	2,775,919
Total liabilities	4,627,727	684,102	5,311,829	(15,000)	5,296,829
NET ASSETS					
Without donor restrictions	3,597,045	(3,128)	3,593,917	-	3,593,917
With donor restrictions	301,566	-	301,566	-	301,566
Total net assets	3,898,611	(3,128)	3,895,483	-	3,895,483
TOTAL LIABILITIES AND NET ASSETS	\$ 8,526,338	\$ 680,974	\$ 9,207,312	\$ (15,000)	\$ 9,192,312

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Consolidated</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 11,412,231	\$ -	\$ 11,412,231
Fees for service	1,544,770	-	1,544,770
Rent revenue	15,255	-	15,255
Public support	707,642	-	707,642
In-kind donations	630,948	-	630,948
Interest	93	10	103
Fundraising	64,423	-	64,423
Gain on sale of equipment	2,000	-	2,000
	<u>14,377,362</u>	<u>10</u>	<u>14,377,372</u>
Total revenues and support			
	<u>14,377,362</u>	<u>10</u>	<u>14,377,372</u>
EXPENSES			
Program services			
Child services	4,470,403	-	4,470,403
Community services	2,258,463	-	2,258,463
Energy assistance	2,063,659	-	2,063,659
Housing	2,917,792	3,138	2,920,930
Weatherization	1,347,740	-	1,347,740
Workforce development	92,113	-	92,113
	<u>13,150,170</u>	<u>3,138</u>	<u>13,153,308</u>
Total program services			
	<u>13,150,170</u>	<u>3,138</u>	<u>13,153,308</u>
Supporting activities			
Management and general	894,695	-	894,695
Fundraising	75,349	-	75,349
	<u>970,044</u>	<u>-</u>	<u>970,044</u>
Total expenses			
	<u>14,120,214</u>	<u>3,138</u>	<u>14,123,352</u>
CHANGE IN NET ASSETS	257,148	(3,128)	254,020
NET ASSETS, BEGINNING OF YEAR	<u>3,641,463</u>	<u>-</u>	<u>3,641,463</u>
NET ASSETS, END OF YEAR	<u>\$ 3,898,611</u>	<u>\$ (3,128)</u>	<u>\$ 3,895,483</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	
<u>U.S. Department of Agriculture</u>					
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$	56,817
Child Nutrition Cluster					
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$	1,020,802
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>32,522</u>	1,053,324
Food Distribution Cluster					
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None		<u>415,835</u>
Total U.S. Department of Agriculture				\$	<u>1,525,976</u>
<u>U.S. Department of Housing and Urban Development</u>					
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$	28,212
CDBG Entitlement Grants Cluster					
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	20,046	
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	87,224	
CV-Community Development Block Grants/Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>25,000</u>	132,270
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927-102-500731	58,101	
CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	<u>16,522</u>	74,623
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415	41,062	
Supportive Housing Program	14.235	Community Partners / Behavioral Health / Services	Community Partners	<u>-</u>	<u>41,062</u>
Total U.S. Department of Housing and Urban Development				\$	<u>276,167</u>
<u>U.S. Department of Labor</u>					
WIOA Cluster					
WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0003	\$	45,669
WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003		<u>11,725</u>
Total U.S. Department of Labor/WIOA Cluster				\$	<u>57,394</u>
<u>U.S. Department of Energy</u>					
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587		<u>\$ 119,687</u>
Total U.S. Department of Energy				\$	<u>119,687</u>
<u>U.S. Department of the Treasury</u>					
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	NHHFA Winter Shelter	\$	125,187
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	Housing Stabilization Fund	<u>2,526,945</u>	<u>\$ 2,652,132</u>
Total U.S. Department of the Treasury				\$	<u>2,652,132</u>
<u>U.S. Department of Transportation</u>					
Transit Services Programs Cluster					
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	Small Cutaway Bus		<u>\$ 62,050</u>
Total U.S. Department of Transportation				\$	<u>62,050</u>
<u>U.S. Department of Health & Human Services</u>					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Senior Energy	93.044	State of New Hampshire Division of Elderly and Adult services	010-048-7872-512-0352	\$	-
Senior Transportation	93.044	State of New Hampshire Department of Health and Human Services, Nutrition & Trans. Services	05-95-48-48010-78720000-512-500352	<u>9,832</u>	\$ 9,832

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	
Maternal, Infant, Early Childhood Homevisiting Program	93.870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5896		235,465
Promoting Safe and Stable Families	93.556	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107306		28,899
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-045-450010-61460000-502-500891-42106603	162,645	
Temporary Assistance for Needy Families	93.558	Southern New Hampshire Services, Inc.	13-DHHS-BWW-CSP-05	<u>33,389</u>	196,034
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	1,919,616	
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	<u>99,978</u>	2,019,594
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	282,528	
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-19B1NHCOSR	<u>75,925</u>	358,453
Head Start Cluster					
Head Start	93.600	Direct Funding	01CH996002 & 01HP000702	3,291,776	
CV-Head Start	93.600	Direct Funding	01CH996002 & 01HP000702	<u>152,000</u>	3,443,776
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009		2,741
Stephanie Tubbs Jones Child Welfare Program	93.645	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106802		3,830
Social Services Block Grant	93.667	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106603		<u>71,371</u>
Total U.S. Department of Health & Human Services				<u>\$</u>	<u>6,369,995</u>
TOTAL				<u>\$</u>	<u>11,063,401</u>
NON-FEDERAL					
Home Energy Assistance Program		Eversource Energy Service Company		<u>\$</u>	<u>1,324,112</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATE

Community Action Partnership of Strafford County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4. FOOD DONATION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

NOTE 5. SUBRECIPIENTS

Community Action Partnership of Strafford County had no subrecipients for the year ended December 31, 2020.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Community Action Partnership of Strafford County
Dover, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements, and have issued our report thereon dated November 4, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Partnership of Strafford County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leon, McDonnell & Roberts
Professional Association

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Community Action Partnership of Strafford County
Dover, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2020. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Strafford County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Strafford County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Partnership of Strafford County's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Community Action Partnership of Strafford County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of Strafford County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Leon, McDonnell & Roberts
Professional Association

November 4, 2021
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS **FOR THE YEAR ENDED DECEMBER 31, 2020**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major were: U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, CFDA 93.568, Community Services Block Grant, CFDA 93.569 and U.S. Department of the Treasury, Coronavirus Relief Fund, CFDA 21.019.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

**Jenny Thompson Pool
ADA Access Project**

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization City of Dover Recreation Department	Tax ID 02-6000-230
Name of Program or Project Jenny Thompson Pool ADA Access Project	
Name of Executive Director Gary Bannon	
Mailing Address 61 Locust Street Dover, NH 03820	
Physical Address 61 Locust Street Dover, NH 03820	
Contact Person Gary Bannon	603-516-6410
E-Mail g.bannon@dover.nh.gov	Website www.dover.nh.gov
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply)	
☐ 501(c)(3) Government	
☐ For-profit authorized under 570.201(o)	
☒ Unit of	
☐ Faith-based Organization	
☐ Institution of Higher Education	
☐ Other (Explain):	
Tax ID # 02-6000-230	
SAM UEI # CJFFYJTK9TE5	SAM Expiration Date 5/22/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 125,000
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.) ADA access improvements at Jenny Thompson Pool.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. 150 Portland Ave. Dover, NH 03820

BENEFICIARIES

Beneficiaries:

For FY 2024 (7/1/2023 – 6/30/2024) please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): 3,000

For FY 2022 (7/1/2021 – 6/30/2022) please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: NA

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): No

If so, how much?

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Elderly and persons with disabilities

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☒ Yes ☐ No

If yes, are the criteria/protocols in writing?: ☐ Yes ☒ No

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals.

Please indicate who prepared the overall cost estimate for the activity.

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project: The project entails providing ADA compliant parking and access to the pool building at Jenny Thompson Pool. New compliant parking spaces will be provided in close proximity to the pool building. The existing bus shelter will be relocated closer to the pool building. Compliant walkways and striping will be installed to provide access to the building from the new parking spaces and relocated bus shelter. The existing access drive will be widened to accommodate proposed improvements.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : This project provides a missing piece of the Jenny Thompson Pool facility which is a safe handicap accessible route closely located to the pool entrance and also adjacent to a COAST bus stop that serves that area. The population that will greatly benefit from this project are those with limited mobility and those that will use the public transportation that may be available.

Proposed project starting date: 7/1/23

Proposed project completion date: 9/1/24

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.): Design \$25,000, Construction \$100,000

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates. Project Estimate provided by City of Dover Community Services Department.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Improved access for seniors and persons with disabilities.	Installation of infrastructure that provides ADA compliant access to the pool building.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. The City of Dover is a local Municipal Governmental agency.

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes
 If yes, please submit most recent audit or financial statements as an attachment to this application.
 Is your organization evaluated by outside agencies or programs? Yes
 If yes, please note the agency/program and how often the evaluation occurs. Annually

BOARD OF DIRECTORS

Name	Residence (city/town)
Robert Carrier, Mayor	Dover
Dennis Shanahan, Deputy Mayor	Dover
Lindsey Williams	Dover
Michelle Muffet-Lipinski	Dover
Deborah Thibodeaux	Dover
Fergus Cullen	Dover
Deborah Hackett	Dover

Linnea Nemeth	Dover
Robert Hinkel	Dover

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public Services			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			
TOTAL PROPOSED BUDGET:			

2. Public Facilities			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Hard Costs <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction	\$100,000		\$100,000
Other (list)			
<i>Total Hard Costs</i>	\$100,000		\$100,000
Soft Costs			
Acquisition			
Appraisals			
Design/Engineering	\$25,000		\$25,000
Other(list):			

<i>Total Soft Costs</i>	<i>\$25,000</i>		<i>\$25,000</i>
<i>TOTAL PROPOSED BUDGET:</i>	\$125,000		\$125,000

- * Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):		Total Amount (\$)	Explanation
Federal:	Committed:			
	Pending:			
	Proposed:			
State:	Committed:			
	Pending:			
	Proposed:			
Local:	Committed:			In Kind. Project oversight by Community Services and the Recreation Department
	Pending:			
	Proposed:			
Private:	Committed:			
	Pending:			
	Proposed:			
Portsmouth CDBG:	Committed:			
	Pending:			
	Proposed:			
Rochester CDBG:	Committed:			
	Pending:			
	Proposed:			
Other:	Committed:			
	Pending:			
	Proposed:			
Total:	Committed:			
	Pending:			
	Proposed:			

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)		Explanation
	Committed:		In Kind. Project oversight by Community Services and the Recreation Department
	Pending:		
	Proposed:		
Total:			

BUDGET: ORGANIZATION

Please provide a breakdown of your *organization's* overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from	to	Current Year	Next Year (projected)
REVENUES			
Federal Funds			
State Funds			
Foundations/Private Contributions			
United Way			
Fundraising or other income			
Other (describe)			
Community Dev. Block Grant (include anticipated request)			
TOTAL REVENUE			
EXPENSES			
Salaries			
Fringe Benefits			
Supplies (include printing/copying)			
Travel			
Training			
Communications			
Audit			
Property Maintenance			
Service Contracts			
Construction Supplies/Materials			
Other (describe)			
TOTAL EXPENSES			
NET (Income - Expenses)			

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through	Federal CDFA Number	Pass-Through Entity's	Passed Through to Subrecipient	Total Federal Expenditures
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	Grantor/Program or Cluster Title		Identifying Number		
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.

GARY S. BANNON
SIGNATURE

11-18-2022
DATE

GARY S. BANNON
PRINTED NAME

RECREATION DIRECTOR
TITLE

Rental Unit Rehab

APPLICATION: DOVER CDBG FY24

APPLICANT INFORMATION	
Organization City of Dover	Tax ID 02-6000230
Name of Program or Project Rental Unit Rehab FY24	
Name of Executive Director J.Michael Joyal. Jr., City Manager	
Mailing Address 288 Central Ave, Dover NH 03820	
Physical Address 288 Central Ave, Dover NH 03820	
Contact Person Donna Benton	Phone 603-516-6008
E-Mail d.benton@doover.nh.gov	Website http://www.dover.nh.gov/
Please Identify the Type of Organization Applying for Funds (Note: More than one may apply) ☐ 501(c)(3) ☐ For-profit authorized under 570.201(o) ☒ Unit of Government ☐ Faith-based Organization ☐ Institution of Higher Education ☐ Other (Explain):	
Tax ID # 02-6000230	
SAM UEI # 099359168	SAM Expiration Date 2/22/23

ACTIVITY or PROJECT INFORMATION

ACTIVITY OR PROJECT INFORMATION
Amount of Dover CDBG funds requested for activity/project: \$ 30,000.00
Provide a <u>very brief</u> summary of the <u>activity</u> or <u>project</u> for which the funds are requested. Keep responses to one or two sentences (i.e. After School Care for K-4th grade students. Repair of homeless shelter roof.) Rehab of existing rental units in order to achieve, at a minimum, units that become eligible for housing voucher or similar programs.

PROJECT LOCATION
Location(s) where services will be provided or physical improvements will be made. Within the City of Dover. Location to be determined

BENEFICIARIES

Beneficiaries:

For **FY 2024 (7/1/2023 – 6/30/2024)** please provide the *estimated* number of unduplicated Dover beneficiaries that will benefit from this CDBG funded activity or project, not necessarily your entire client population (Note: these numbers will be monitored during the funding year): Three Households

For **FY 2022 (7/1/2021 – 6/30/2022)** please provide the number of unduplicated Dover beneficiaries that benefited from this activity or program, not necessarily your entire client population: 0

Were Dover CDBG funds used to fund this activity or project in FY 2023 (7/1/2022 – 6/30/2023): Yes

If so, how much? \$41,000.00

Beneficiary type: (e.g. Homeless Individuals, Low-Income Households, etc.) Low-Moderate Income Households

CLIENT POPULATION

Does your organization have criteria/protocols in place that are used to determine when clients will or will not receive assistance for this program or activity?: ☐ Yes ☐ No ☒ Under Development

If yes, are the criteria/protocols in writing?: ☐ Yes ☐ No ☒ Under Development

NARRATIVE – PUBLIC SERVICE ACTIVITY OR PROGRAM ONLY

Please provide a detailed description for the proposed activity (*not the organization*). This section should describe the use of funds, why the funds are needed and how the funds will ultimately benefit Dover low-moderate income individuals. NA

Please indicate who prepared the overall cost estimate for the activity. NA

NARRATIVE – PUBLIC FACILITY ACTIVITY OR PROJECT ONLY

Please provide the following information for the proposed project (*not the organization*):

Describe the nature of the project: Grant or loan program that provides funding that would be used to bring existing rental units up to certain housing quality standards that then make the units eligible for housing voucher or similar programs for moderate, low or very low income households.

Describe how the project will ultimately benefit Dover low/moderate income individuals or Dover presumed benefit populations : Rental units that participate in the program would be restricted, for a certain time frame, to occupancy by households/individuals that qualify as moderate, low or very low income with rent capped at certain levels.

Proposed project starting date: Fall 2023

Proposed project completion date: Fall 2025

Provide a total project cost broken down by major phases of the project (purchase property, clearing & grading, foundation, building construction, etc.): Required improvements will vary from unit to unit. The bulk of the funds will be used for construction related costs. If the nature of the improvements require that occupants be temporarily relocated, all costs associated with relocation will be paid from this allocation.

Note: Written estimates, based upon the information provided above, are required and must be submitted with this application. Estimates must be prepared by qualified individuals/companies. Please include three estimates. Costs

for rehab will vary from unit to unit depending upon the nature of the improvements necessary to meet minimum housing quality standards.

PERFORMANCE OUTCOME MEASURES

Provide the outcomes proposed & the method of measurement. You may list multiple outcomes.

Outcome	Measurement
Example 1: Decrease in number of "latch-key kids" Example 2: Decreased dependence on emergency care facilities for non-emergency care of low/mod adults	Example 1: # of children who participate in afterschool program Example 2: Increase in number of low/mod income residents that seek care from health program.
Increase number of existing rental units that are eligible for housing assistance and occupied by moderate, low or very low income households/persons..	Three existing rental units are improved to become eligible for housing related assistance and are occupied by income qualified households/persons.

DESCRIPTION OF ORGANIZATION

Please provide a description for the organization or agency that is undertaking the activity or project. City of Dover, NH

AUDIT AND EVALUATION

Does your organization have an annual CPA audit or other financial statement? Yes

If yes, please submit most recent audit or financial statements as an attachment to this application.

Is your organization evaluated by outside agencies or programs? Yes

If yes, please note the agency/program and how often the evaluation occurs. Government Finance Officers Association of the United States and Canada

BOARD OF DIRECTORS

Name	Residence (city/town)
NA	

BUDGET: ACTIVITY or PROJECT

Use box 1 or 2 below to provide a budget for the proposed activity or project. Include all proposed expenses. Note: Documentation must be kept that clearly tracks the use of the CDBG funds for the requested activities.

1. Public <u>Services</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
Office Supplies			
Utilities			
Repairs/Maintenance			
Travel			
Salaries (List relevant positions)			
Other:			
TOTAL PROPOSED BUDGET:			

2. Public <u>Facilities</u>			
	A	B	A + B
	Dover CDBG Funds Requested	Other Funding*	Total Proposed Budget
<u>Hard Costs</u> <u>Note:</u> Federal wage rates may apply for some projects. Applicants are encouraged to obtain estimates that reflect Davis Bacon wage rates estimates.			
Construction	\$30,000.00		\$30,000.00
Other (list)			
<i>Total Hard Costs</i>			
<u>Soft Costs</u>			
Acquisition			
Appraisals			
Design/Engineering			
Other(list):			
<i>Total Soft Costs</i>			
TOTAL PROPOSED BUDGET:	\$30,000.00		\$30,000.00

* Use the following table (*Activity or Project Funding Sources*) to identify other funding sources that will be used for this specific activity or project.

ACTIVITY OR PROJECT FUNDING SOURCES

Other Funding Sources - please indicate the source and amount of other funding committed, pending or proposed that will be used for this activity or project, if any. *Do not include Dover CDBG amount requested.*

Funding Source (Name(s) of funding source(s))	Committed, Pending or Proposed Amount (\$):	Total Amount (\$)	Explanation
Federal:	Committed: Pending: Proposed:	NA	
State:	Committed: Pending: Proposed:	NA	
Local:	Committed: Pending: Proposed:	NA	
Private:	Committed: Pending: Proposed:	NA	
Portsmouth CDBG:	Committed: Pending: Proposed:	NA	
Rochester CDBG:	Committed: Pending: Proposed:	NA	
Other:	Committed: Pending: Proposed:	NA	
Total:	Committed: Pending: Proposed:	NA	

Organizational Commitment: For public facility projects (building addition, new roof, replacement windows, etc.) – indicate the amount of funds that the organization will be contributing to the project.

Funding Source (Name of Parent Organization)	Committed, Pending or Proposed Amount (\$)	Explanation
	Committed: \$41,000.00 Pending: Proposed:	From FY23 Allocation for Rental Unit Rehab.
Total:	41,000.00	

BUDGET: ORGANIZATION

Please provide a breakdown of your organization's overall annual budget. Please indicate the dates of your budget period, i.e. July 1 to June 30 or January 1 to December 31.

Budget Period: from	to	Current Year	Next Year (projected)
REVENUES			
Federal Funds			
State Funds			
Foundations/Private Contributions			
United Way			
Fundraising or other income			
Other (describe)			
Community Dev. Block Grant (include anticipated request)			
TOTAL REVENUE			
EXPENSES			
Salaries			
Fringe Benefits			
Supplies (include printing/copying)			
Travel			
Training			
Communications			
Audit			
Property Maintenance			
Service Contracts			
Construction Supplies/Materials			
Other (describe)			
TOTAL EXPENSES			
NET (Income - Expenses)			

ORGANIZATION: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CDFA Number	Pass-Through Entity's Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
U.S. Dept. of	[Agency Name]			\$	\$
Direct Program	[Program Name]				
Passed Through	[Entity Name]			\$	\$
	[Program Name]				
Total U.S. Dept. of	[Agency Name]			\$	\$
Total Expenditure of Federal Awards				\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
NH Dept. of	[Agency Name]			\$	\$
	[Program Name]				
Total NH Dept. of	[Agency Name]			\$	\$
Local Assistance:	[Agency Name]			\$	\$
	[Program Name]				
Total Local Assistance:	[Agency Name]			\$	\$
Total State and Local Awards				\$	\$
TOTAL FEDERAL, STATE, & LOCAL ASSISTANCE				\$	\$

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT IT CONTAINS NO FALSIFICATIONS, MISREPRESENTATIONS, INTENTIONAL OMISSIONS, OR CONCEALMENT OF MATERIAL FACTS.

DocuSigned by:

Donna Benton

09B1CB0B09124DB...

SIGNATURE

12/21/2022

DATE

DONNA BENTON

PRINTED NAME

DIRECTOR OF PLANNING AND COMMUNITY DEVELOPMENT

TITLE



CITY OF DOVER, NEW HAMPSHIRE

Citywide Resilience Plan

Resiliency for All



Citywide Resilience Plan

Resiliency for All



Department of Planning and Community Development

City of Dover, New Hampshire

288 Central Avenue; Dover, NH 03820

Phone: 603.516.6008 | Fax 603.516.6007

Prepared by Jackson H. Kaspari, Ph.D.

Resilience Manager



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Section 1: Introduction to Dover's Resiliency

Mission Statement

Resilience is the City of Dover's ability as an entire community to respond to adversity in the face of environmental, social and economic stressors. The core purpose of the Citywide Resilience Plan (Plan) is to publicly establish a work plan for the City to equitably increase its' resiliency, in fiscally responsible ways, across a variety of categories including public outreach, energy, food systems and ecosystem management. Emphasis is placed on items pertaining to the City Council Goals and the role the Planning and Community Development Department plays in supporting the work of citizen led bodies such as the Conservation Commission, Energy Commission and Open Lands Committee.

Definitions of Key Terms

Coefficient of Performance: The relationship between the power that is drawn out of the heat pump as cooling or heat, and the power supplied to the compressor.

Degree Day: Degree days assume that when the outside temperature is 65°F no heating or cooling is necessary for comfort in buildings. Degree days are the difference between the daily temperature mean and 65°F.

Energy Conservation: Measures taken to reduce energy consumption through methods like behavioral changes.

Energy Efficiency: Technical performance of technologies and processes that allow for the same task to be completed using less overall energy.

Electric Vehicle Supply Equipment: An electric component assembly or cluster of component assemblies designed specifically to charge batteries within electric vehicles by permitting the transfer of electric energy to a battery or other storage device in an electric vehicle.

Heating Degree Days (HDD): Are degree days where the mean temperature is below 65°F.

Executive Summary

To Be Inserted

Examples of the City's Progress

In 2021 the NH Coastal Adaptation Workgroup with support from the National League of Cities' 2021 Leadership in Community Grant, the Piscataqua Region Estuaries Partnership and the Great Bay Stewards funded the Dover Path to Resilience Project. This led to the creation of timeline by consultant EF | Design & Planning LLC with assistance from the City of Dover, NH staff and residents. [The timeline](#) captures major climate resiliency efforts the City has undertaken from 2014 through 2021 and includes links to more information for the majority of listed projects and actions. Next steps identified in the timeline include the creation of this plan. Since the posting of this timeline the City's Resilience Coordinator has since been promoted to Resilience Manager.

Section 2: Community Initiatives

Resilient Dover Outreach

A major component of the Resilient Dover initiative is outreach and public engagement. The [Resilient Dover](#) web page serves as the main outlet for which updates and resources are made available to the public. The web page is currently broken up into five subpages: **Climate Resources, Path to Resilience, Citywide Resilience Plan, Green Tips and Community Power**. Descriptions of those pages are provided below:

CLIMATE RESOURCES

- ❖ This page is the result of a collaborative effort between UNH Extension, NH Sea Grant, Strafford Regional Planning Commission and an ad-hoc climate forum planning committee comprised of members of the Conservation Commission, Energy Commission and Planning Board. The team received staff support from the then Resilience Coordinator.
- ❖ In preparation for hosting a Climate Resources Forum, the project team reviewed and grouped major climate resource documents released over the last decade or so into the following categories: *Energy Consumption and Emissions Reports, Risk & Vulnerability Assessment, Resilience Planning, Conservation, and NH Coastal Flood Risk Summary*.
- ❖ In addition to the categorization process, two-page fact sheets for each resource and category videos were produced to help make the resources more accessible to the public, City Officials and City Staff. That information is housed in this Climate Resources page.
- ❖ The Climate Resources page will be updated overtime to incorporate resources released following the work of the Climate Forum Planning Committee.

PATH TO RESILIENCE

- ❖ This page houses the result of the Path to Resilience project that was completed in parallel with the work of the Climate Forum Planning Committee.
- ❖ The [Path to Resilience](#) is an interactive timeline that documents the City's various efforts since 2014 to become a more resilient community.

- ❖ The Path to Resilience project was produced by EF | Design and Planning, LLC and funded by the National League of Cities' 2021 Leadership in Community Grant, the Piscataqua Region Estuaries Partnership, and the Great Bay Stewards.

CITYWIDE RESILIENCE PLAN

- ❖ This page will be the landing page for this document as well as a description of the process for its production and associated contact information to field questions.

GREEN TIPS

- ❖ This page houses the City's "[Green Tips](#)" which are one page handout meant to help citizens make informed decisions with regarding subjects such as home energy awareness, residential solar and composting.
- ❖ The Outreach Coordinator will continue to produce Green Tips with content support from the City's Resilience Manager.
- ❖ Three recent Green Tips are presented in the following pages:

COMMUNITY POWER

- ❖ The Community Power page is where information can be accessed pertaining to the development of the proposed Dover Community Power Program.
- ❖ The page contains an overview of Community Power, the blueprint for the program known as the Electric Aggregation Plan, an informational video from the Energy Commission and Resilience Manager as well as a description of the planning process to date.
- ❖ Please see the following *Potential of Dover Community Power* section for more details on the proposed program.

ENERGY AWARENESS

Resilient Dover has gathered these tips for residents interested in reducing their energy consumption at home.

 Turn off lights when leaving a room.	 Unplug devices when not in use.	 Use LED lights.
 Use a power strip.	 Wash clothes at a cold temperature.	 Use insulating window treatments.
 Keep vents and radiators unobstructed.	 Turn off faucets when not needed.	 Update to energy efficient appliances.

CONSIDERING SOLAR?

Resilient Dover has gathered this list of resources to assist with your decision.

Topics from the GW Solar Institute

- **Choosing a Solar Installer**- vimeo.com/226367124
- **Rooftop Solar Financing 101**- vimeo.com/225889178
- **Will Solar Save You Money?**- vimeo.com/227971207



Homeowner's Guide to Solar Financing

- **Clean Energy States Alliance's Homeowner's Guide**- bit.ly/CESASolarFinancing

Recommended Pricing and Vendor Comparison Tools

- **EnergySage Solar Cost Estimates and Comparisons**- bit.ly/PanelCost
- **SolarReviews Solar Cost Estimates and Comparisons**- solarreviews.com



City of Dover Property Tax Exemption

- **City of Dover Solar Energy Systems Exemption Application**- bit.ly/DoverTaxExemption
- **Revised Statutes Annotated (RSA)**- bit.ly/RSASolar

Residential New Hampshire Rebate Program

- **NH Residential Renewable Electrical Generation Rebate Program Information**- bit.ly/NHRebateProgram



Federal Solar Tax Credit

- **Federal Solar Investment Tax Credit Information**- bit.ly/FederalTaxCreditInfo

Energy Production and Cost Estimate Tool

- **National Renewable Energy Laboratory Cost and Energy Production Calculator**- pvwatts.nrel.gov



COMPOSTING IN DOVER

Resilient Dover has gathered this information for residents interested in composting at home.

Drop Off

The City of Dover's Recycling Center at 265 Mast Road provides a bin at no-cost for residents to drop off their compost materials.

The 64-gallon tote is located at the Recycling Center between the corrugated cardboard bin and the used book building. It is available for resident drop-off anytime the Recycling Center is open.

For hours and information, visit bit.ly/Dover-Composting.

Residential Services

There are residential compost services that cover the Dover area that include delivering a compost bin for compost collection and pick-up of compost materials at your residence on a frequency of your choosing.

You can learn more about these services available in Dover here: mrfoxcomposting.com
citycompost.com



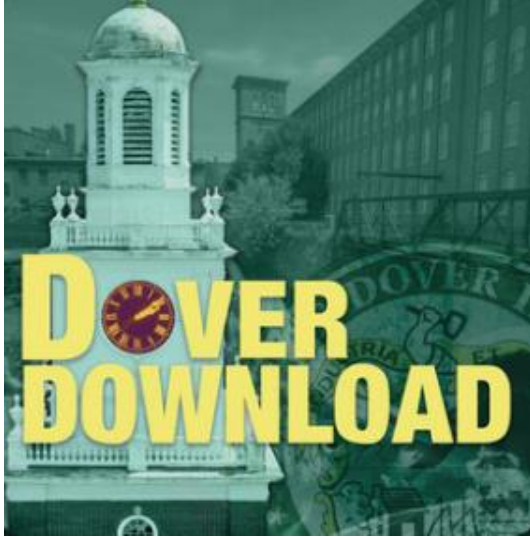
Do It Yourself

You can also create your own space for composting materials at home.

If you do not have an area for an outdoor compost pile, you can compost materials indoors using a special type of bin.

The U.S. Environmental Protection Agency has provided resources on the needed materials and how to get started here: epa.gov/recycle/composting-home.





While the Resilience Manager helps produce outreach content, the City has dedicated staff that are crucial to engaging the public such as the, Media Services Team, Outreach Coordinator, and Business Development Specialist. Outreach materials are disseminated to the public through various outlets such as e-newsletters like the Dover Download, Dover Planning Review and Down to Business. The Dover Download is issued weekly while Dover Planning Review and Down to Business are on an alternating bi-weekly schedule.

Additionally, the weekly Dover Download Podcast effort led by the Deputy City Manager with support from the Director of Media Services has been a successful alternative outreach outlet for resiliency topics. Relevant podcast episodes include: *What is Stormwater and How is it Managed?* / *Protecting Dover's Water, an Essential Community Resource* / *COAST and Public Transit in Dover and on the Seacoast* / *Resilient Dover: How the City is Planning for the Future*.

The City has made significant progress in the outreach sector with the addition of a dedicated Outreach Coordinator to the Planning and Community Development Department, creation of the Resilient Dover Webpage and associated “Green Tips” as well as the launch of the Dover Download Podcast Series. Given these are ongoing efforts, the City should prioritize the continuous release of information through these outlets and work to expand public awareness of these information sources utilizing social media, word of mouth, mention in public meetings and publicly posted print materials.

Potential of Dover Community Power

The City of Dover is one of the founding members of the [Community Power Coalition of New Hampshire \(CPCNH\)](#). CPCNH is an all-requirements Joint Powers Agency that was incorporated by the State in October 2021 as a non-profit public entity to oversee the launch and operation of Community Power Aggregation (CPA) programs for its members for which there are currently 26. The New Hampshire Legislature enacted RSA 53-E which authorizes local governments to launch CPA programs that serve as an alternative to the default electricity supplier for residents and businesses. The City is currently developing a Dover Community Power (DCP) program, which is presented in much greater detail in [Dover's Electric Aggregation Plan \(EAP\)](#) compiled by the Electric Aggregation Committee (EAC) comprised of the full body of the Dover Energy Commission. Through this model customers that are on default supply will be automatically enrolled in the CPA program, while those enrolled with a competitive supplier will have the ability to opt-in. Upon launch, DCP will provide benefits to the individual consumer and community at large. These benefits will be realized through a decrease in monthly electricity bills, growth of local energy jobs, and voting power over energy procurement. As an Agency, CPCNH staff will support DCP by overseeing the energy portfolio and providing technical expertise when required. The principal objective of CPCNH is presented in the Agency's Joint Powers Agreement:

“The purpose of CPCNH is to promote the common good and general welfare by supporting the economic vitality and prosperity of local communities by enabling municipalities and counties to support and jointly exercise authorities granted to them pursuant to NH RSA 33-B, NH RSA 53-E, NH RSA 53-F, and NH RSA 374-D, all in accordance with NH RSA 53-A; to assist member municipalities and counties in complying with the provisions of NH RSA 53-E in developing and implementing Electric Aggregation Plans and Programs known as Community Power Aggregations (“CPAs”); to provide supportive services and technical assistance to community power aggregations serving member towns, cities, counties, unincorporated places, and village districts; and to support and promote public education and civic engagement by the residents and businesses of member communities in developing and implementing energy and climate policies and actions and the role of CPAs in advancing such policies and actions for the common good.”

As of 2020, the Community consumed approximately 175,000 MWH of electricity in total. Of the 175,000 MWH, approximately 118,000 MWH or 67% could be expected to be provided by DCP as a result of change in default service. Figure 1 highlights the breakdown of aggregate electricity usage from the current default supplier and contribution of municipal usage. The residential, commercial and municipal rate classes comprise essentially 100% of the usage with the residential sector accounting for 70%.

Table 1 provides a detailed comparison between annual default energy supplier usage and total usage for each rate class besides municipal. Prior to DCP, the municipality

would go out to bid every two years to contract with a competitive supplier and thus was excluded from Table 1. Based on this analysis DCP would provide over 15,000 customers with cleaner electricity at a lower or comparable cost to the current default.

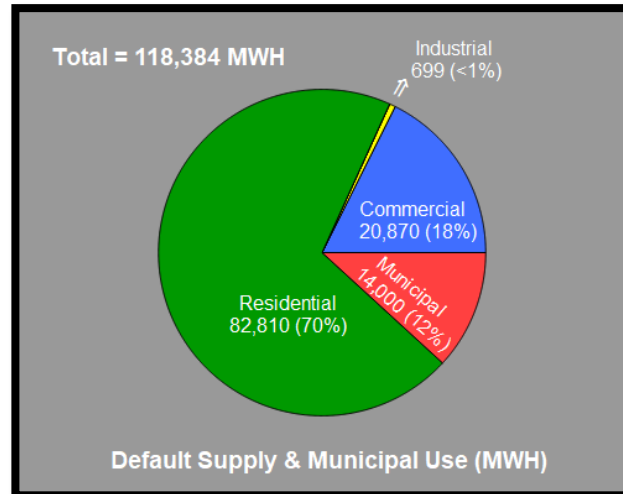
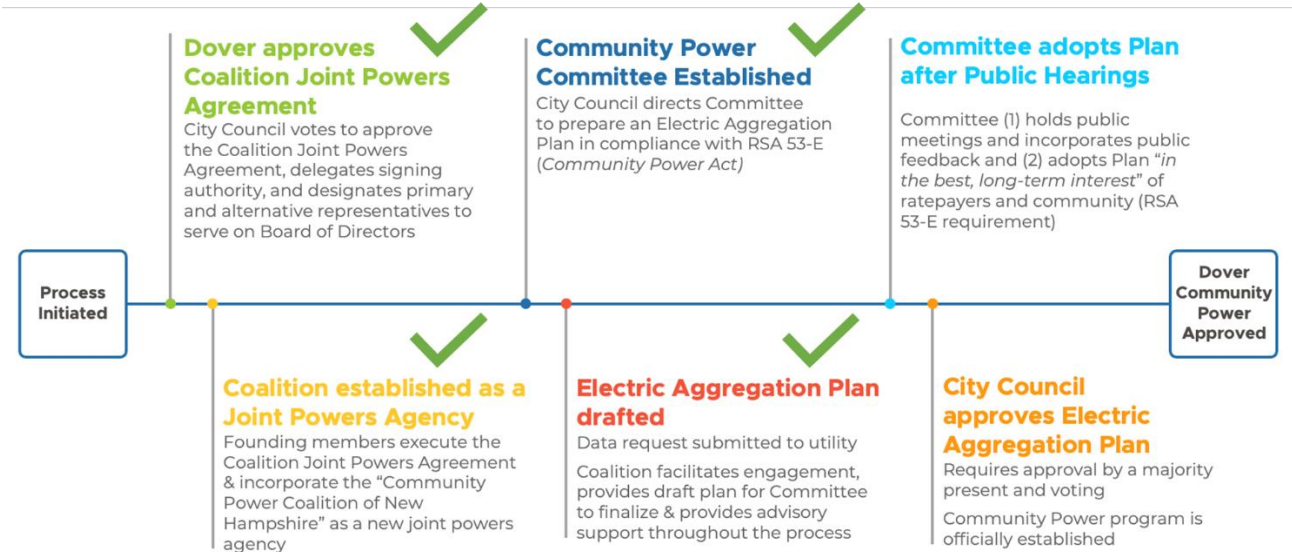


Figure 1. Default community and municipal aggregate electricity usage. Industrial, commercial, residential and outdoor lighting data are from calendar year 2020. Outdoor lighting is not displayed as it makes up only 0.004% of the total usage but it is incorporated into the 118,384 MWH value. Municipal usage (includes schools) is estimated from historical data as it was not provided by Eversource.

Table 1. Comparison between default electricity usage and total usage per rate class for Dover.

Rate Class	Default Usage (MWH/YR)	Total Usage (MWH/YR)	% on Default Supply
Commercial	20,870	59,669	35
Industrial	699	2,626	27
Outdoor Lights	5	33	14
Residential	82,810	98,946	87
Total	104,384	161,274	65

The following timelines indicate progress made to date as well as the required next steps:



At the time of this plan, the Energy Commission has held two public hearings for the proposed EAP on November 16th and December 14th, 2022. After collecting public input, the Commission adopted the EAP in the best, long-term interest of the ratepayers and community in accordance with RSA-53E during its' scheduled meeting on January 18th. Following adoption by the Commission the City Council must vote to enact the plan which serves as a blueprint and establishes objectives for program operations. However, even following the establishment of the EAP, there are additional steps required. Those steps are outlined below:

- If the Council enacts the EAP it then requires submission and approval from the NH Public Utilities Commission.
- The CPCNH Board of Directors has approved a Cost-Sharing Agreement. This governs how costs will be allocated equitably between operating programs through the Coalition. This Agreement requires review and adoption by the City Council before taking effect for DCP.
- Through the recommendation from the CPCNH Risk Management Committee, the Board of Directors adopted the Energy Portfolio Risk Management Policy, Retail Rates Policy, and the Financial Reserves Policy. These policies will also require adoption by the City Council to take effect for DCP.
- Even with Council adoption of the items mentioned above there is no financial commitment. That commitment however is enacted for a three-year term once the

Complete Services Bundle is executed by the City Manager. This is the last step prior to CPCNH providing DCP with community power services.

Commercial Property Assessed Clean Energy

Property-assessed clean energy (PACE) was first introduced on a federal stage in 2009 through the *Recovery Through Retrofit* report released by the White House Council on Environmental Quality.

PACE programs help to remove financial barriers to clean energy projects by allowing a property owner(s) to place an additional tax assessment on the property. These assessments are then generally repaid over 15 to 20 years (maximum of 30 years) via additional annual payments on the annual property tax bills. In theory the energy efficiency or renewable energy project should provide savings that offset the increase in property taxes. A local government organization such as Dover could consider offering a PACE program to its property owners to help remove two major barriers to clean energy growth at the commercial, industrial, agricultural and multifamily residential levels. The first of these barriers is lack of capital to fund energy efficiency and/or renewable projects up front. PACE addresses this by spreading out the cost over a manageable time frame. The second may stem from hesitancy to lock into a long-term financial commitment. However, PACE assessments can be transferred with the property allowing an owner to potentially recoup the initial investment upon closing.

In New Hampshire, PACE is governed by RSA Chapter 53-F ENERGY EFFICIENCY AND CLEAN ENERGY DISTRICTS. Authorization for the development of a PACE program would have to be provided by a majority vote of the City Council through the form a resolution. From there the City would be able to establish one or more energy efficiency and clean energy districts and would have the authority to administer the PACE program.

Examples of qualifying improvements through PACE are included in the following Table 2:

Table 2. Examples of renewable and energy efficiency technologies that qualify for PACE.

Eligible Renewable/ Other Technologies	Eligible Efficiency Technologies
Solar Photovoltaics (Solar Panels)	Lighting
Wind Systems	Chillers Air Conditioners
Solar Water Heat Solar Space Heat Solar Thermal Process Heat	Furnaces Boilers Heat Pumps
Biomass Systems	Systems/Building Controls
Geothermal Heat Pumps	Building Insulation Windows

Offering a PACE program in Dover is aligned with the City's overall goals of becoming a more resilient community. This voluntary program once developed would allow commercial, industrial, agricultural and multifamily residential operations to improve their facilities, reducing the impact on the surrounding environment and dependence on grid electricity and/or traditional fossil fuel heating sources. A parallel effect would be realized through a lowering of community generated anthropogenic greenhouse gas emissions and associated air pollution. There may be opportunities to integrate PACE as part of the in-progress DCP program mentioned in the prior section.

The bordering State of Massachusetts, through MassDevelopment and the Department of Energy Resources has developed a successful PACE program model that launched in July 28, 2020. Since launch, fifty-two municipalities have opted into PACE Massachusetts as of March 2022 (*PACE Massachusetts*, 2022).

Resilient Food Systems

Food is an integral part of our lives and substantially impacts human and environmental health in many different ways. Food production impacts the environment through the release of greenhouse gas emissions, nutrient pollution, biodiversity loss and freshwater consumption. Thus, a great challenge for humanity is to meet food needs while minimizing the environmental consequences. Fortunately, there are strategies to reduce environmental impacts such as supporting local farms, utilizing composting, reducing food waste, supporting pollinators with native plant species and eating less meat. The City can play a direct role in terms of public outreach and expanding composting opportunities.

In New England food travels an average of 1,500 miles from farm to plate and as such there is generally only less than five days of food supply at grocery stores (Center for Urban Education about Sustainable Agriculture, 2020). In the event of a regional or national emergency this could lead to dire circumstances for the people of Dover. As such the City should work with advocacy groups such as the Southeast Land Trust through the Open Lands Committee and Conservation Commission to support farmland conservation efforts that provide critical land for local food production that has corresponding environmental benefits. Furthermore, the Planning and Community Development Department should consult the Local Regulation of Agriculture Toolkit from The NH Coalition for Sustaining Agriculture for guidance on how land use regulations impact the viability of local farming and food production (The NH Coalition for Sustaining Agriculture, 2017).

Food and beverage packaging account for a significant portion of plastic waste. Plastic waste possesses risk to environmental and human health. The most significant issue with plastic waste is that these materials do not biodegrade but instead break down into microscopic and even nanoscopic fragments over time. At that scale these fragments can easily dissipate into our valuable natural resources such as drinking water. A recent study that analyzed drinking water found that 93% of the samples collected were contaminated with some level of plastic particles (Mason et al., 2017). Geyer et al. highlighted that as of 2015 6,300 million metric tons of plastic waste had been generated with 79% of that figure accumulated in landfill or the natural environment (Geyer et al., 2017). In the US there has continually been an increase in the generation of plastic waste however recycling rates remain below 10%. Communities such as Dover should consider taking steps to reduce local single-use plastic waste. In April of 2019 the City Council passed a Resolution E-

2019.04.24: “To Support a City-Wide, Voluntary Initiative to Reduce the Use and Distribution of Non-Biodegradable, Single-Use Plastic Products in the City of Dover”. This resolution laid a foundation for a series of potential actions the City should consider. The following Table 3 presents some possible steps the City could take if compliant with applicable state statutes.

Table 3. Actions Dover could consider taking to reduce single-use plastic waste.

Action #	Action Description
1	Make a commitment to use alternatives to single-use plastics at City events.
2	Provide education materials regarding the risk of plastics to environmental and human health.
3	Provide public water refill stations in frequented community locations.
4	Deploy smart trash bins that alert City services when they are full.
5	Support producer responsibility laws for end of life product management.
6	Install inceptor devices in waterways to capture plastic waste.

To accomplish these actions a coordinated effort will be required of City Staff, City Officials and the Citizens of Dover. Education is a key component, through the incorporation of a green tips section in the Dover Download and/or Dover Planning Review the City could help disseminate information to help spark change in consumer habits. The ultimate challenge will be to introduce systematic changes that relieves the consumer and places more responsibility on local producers and distributors.

Section 3: Municipal Resiliency Projects

Overview of Municipal Energy Use

This section provides an overview of municipal electricity and natural gas use which sets the stage for recommendations within subsequent sections.

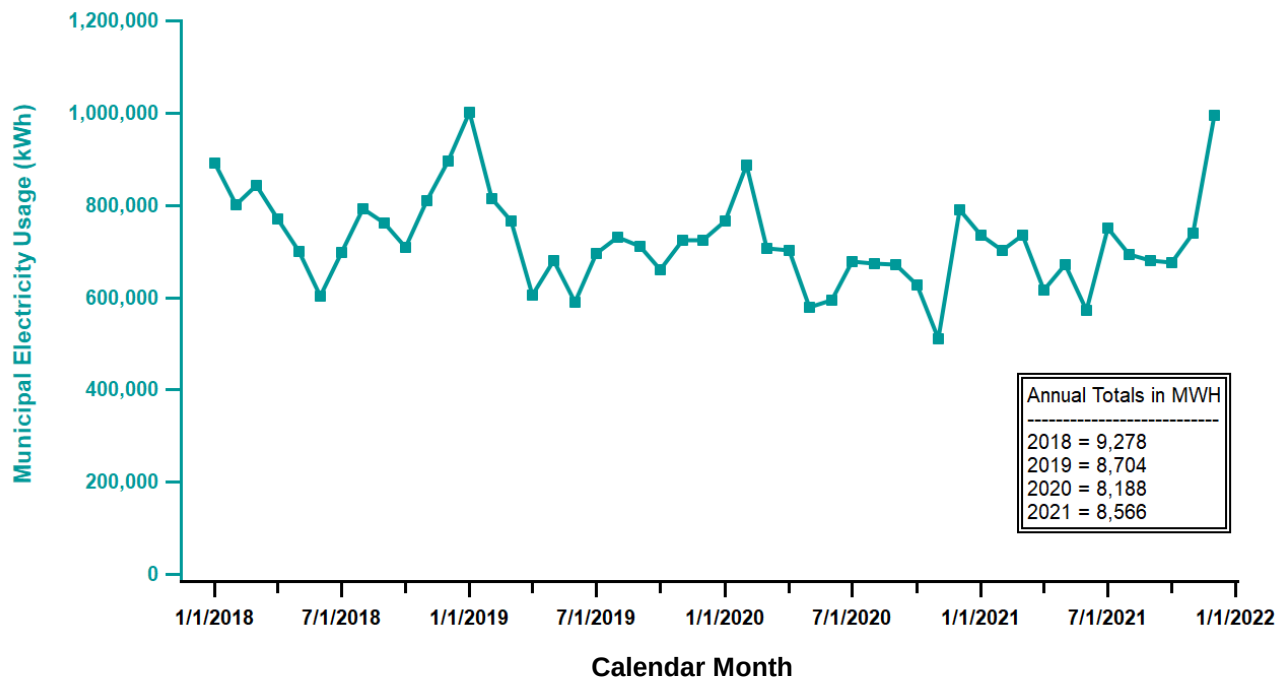


Figure 2. Monthly municipal purchased electricity usage between January 2018 and December 2021. Annual totals are listed in MWH for the represented years. Displayed dates indicate the start date for the usage month.

As is displayed by Figure 2 total monthly grid electricity consumption ranged from a high of approximately 1,000 MWH to approximately half of that value at 511 MWH between January of 2018 and December 2022. The monthly variability corresponds with the expected pattern in that municipal electricity usage increases during winter months when sunlight hours are limited as a result in increased consumption from lighting. While monthly variations provide some insight into seasonal and high to low bounds for total electric consumption, the data was probed further in an attempt to identify if annual total electricity use has changed since the completion of the 2018 Greenhouse Gas and Nitrogen Report for Municipal and School Operations. Total consumption is displayed as a function of calendar year between 2016 and 2021 (Figure 3). A linear model was applied to these six points which yielded an R^2 of 0.87 and p value of 0.007. These outputs indicate

that a statistically significant linear decrease in total municipal electricity use occurred between 2016 and 2021. When comparing 2016 to 2021 directly, the electricity usage declined by approximately 15%. This speaks to the success of efforts such as the street light to LED retrofit as well as various efficiency upgrades to facilities.

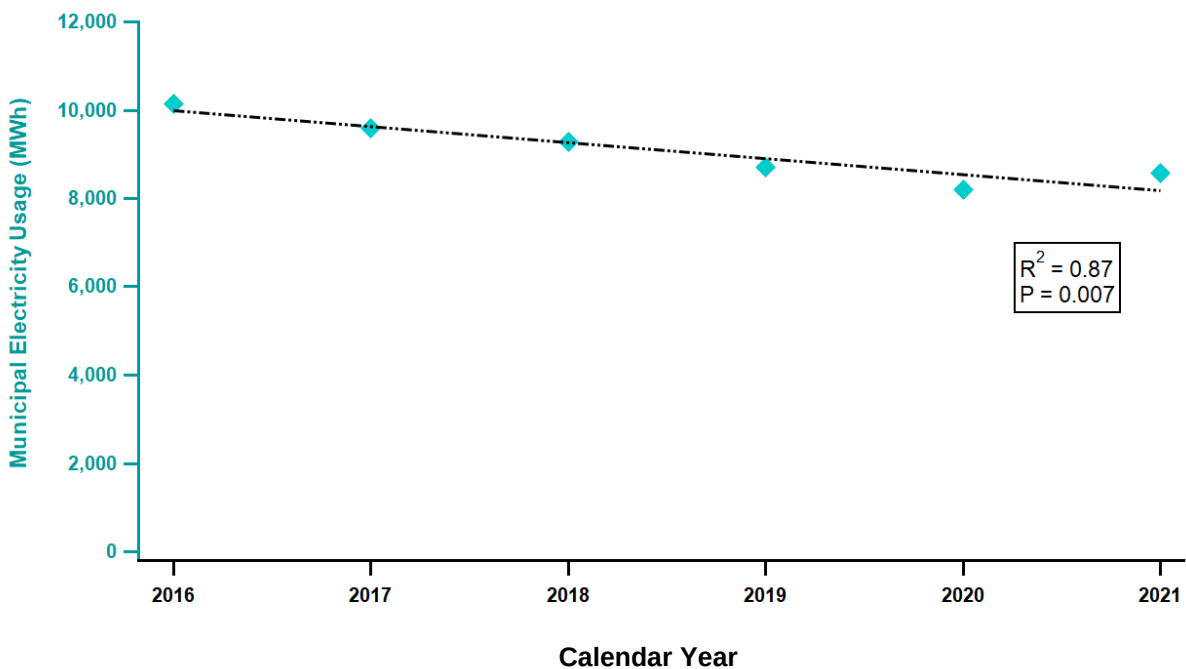


Figure 3. Total municipal electricity usage as a function of calendar year between 2016 and 2021. A P-value of 0.007 is below the 0.05 threshold indicating that the reduction over time is statistically significant.

Energy efficiency measures informed by data and formal audits should continue to be a priority of the municipal corporation as is discussed in the next section. If new solar arrays and storage are brought online to offset grid purchases of top consumers such as the Waste Water Treatment Facility, the City should expect to see substantial reductions in the amount of grid procured electricity in the coming years (see Municipal Solar Expansion section). However, it should be noted that the electrification of vehicles as well as heating assets will increase the required amount of municipal electricity local generation and/or grid procurement. That said, electrifying assets provides exciting opportunities to decrease total energy consumption, offset fossil fuel use and associated greenhouse gas emissions.

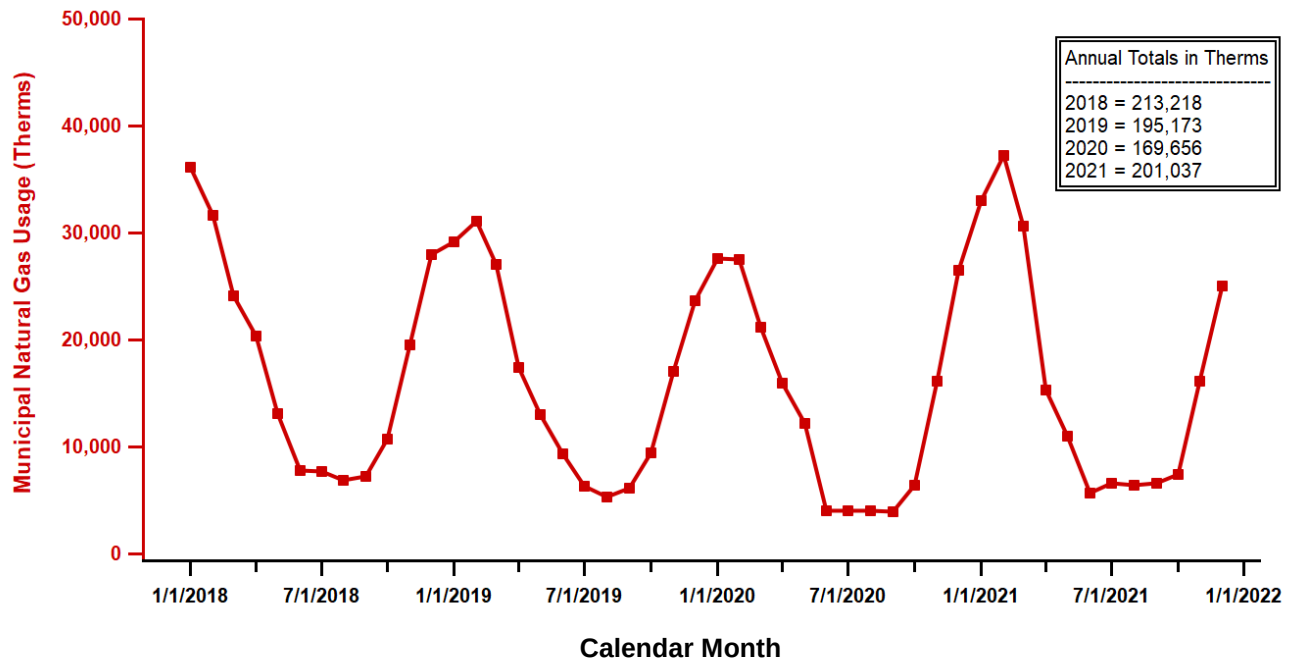


Figure 4. Seasonal variability in municipal natural gas consumption between January 2018 and December 2021. Displayed dates indicate the start date for the usage month.

While there is some seasonal variability apparent in the monthly electricity totals, the effect of New Hampshire's seasons is not surprisingly much more pronounced for the use of natural gas as a heating fuel source (Figure 4). Usage between 2018 and the close of 2021 consistently peaks during the months of December, January and February with a maximum of approximately 37,000 therms during February of 2021 and minimum of approximately 4,000 therms in September of 2020. In a similar fashion with an adjusted approach, annual natural gas usage was normalized by heating degree days (HDD) to account for weather variability and is displayed for 2016 to 2021 (Figure 5). By using HDD to normalize the data, any apparent trends that arise could be linked to operational changes or initiatives. The lack of any trend in Figure 5 is indicative that natural gas consumption has remained relatively consistent.

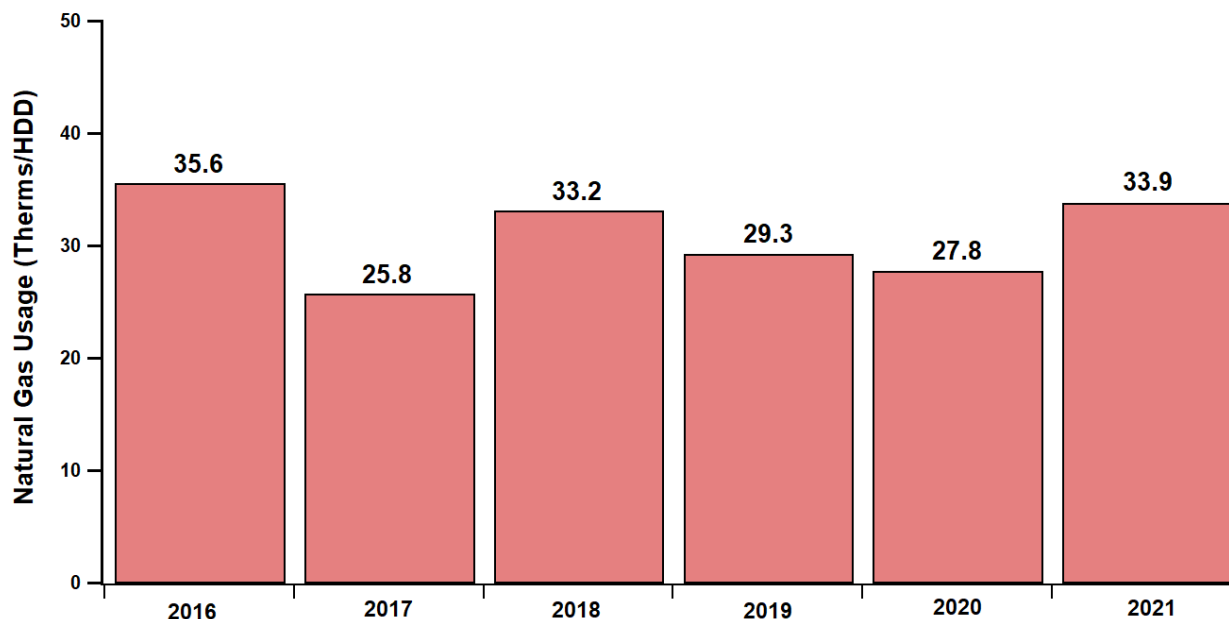


Figure 5. Annual municipal natural gas usage between 2016 and 2021 normalized by the number of heating degree days (HDD) that occurred in each year.

For many years natural gas has been a relatively inexpensive and reliable heating source. However, as was made very apparent from the war in Ukraine, reliance on non-local fossil fuel heating sources creates situations where the City and Community at large are subject to the fallout of international actions. Figure 6 shows the trend in the average residential NH natural gas delivery rates in dollars per thousand cubic feet (CF) using data from the U.S. Energy Information Administration (U.S. Energy Information Administration, 2022). From 2016 through 2021 rates remained stable with peak prices ranging from \$22.78 per 1,000 CF in 2018 to \$25.25 per 1,000 CF in 2017. In this period average annual rates fall within the sample standard deviations of one another and thus are statistically non-distinguishable highlighting the price stability. As is indicated on Figure 6, under the direction of President Putin, Russia initiated a major escalation of the ongoing Russo-Ukrainian war on February 24th, 2022. This in turn resulted in action from the North Atlantic Treaty Organization (NATO) and the European Union (EU). In 2020 Europe received approximately 35% of its' natural gas imports from Russia. In order to provide support to Ukraine and increase pressure on the Russia to withdraw, the EU announced the [REPowerEU](#) plan which aimed to reduce dependence on Russian gas by nearly two-thirds by the end of 2022. This led to an intense uptick in United States gas exports to Europe causing reductions in domestic supply and corresponding price hikes. For NH the rate exploded to an all-time monthly average high of \$35.10 per 1,000 CF which is a 39% increase from the 2017 peak.

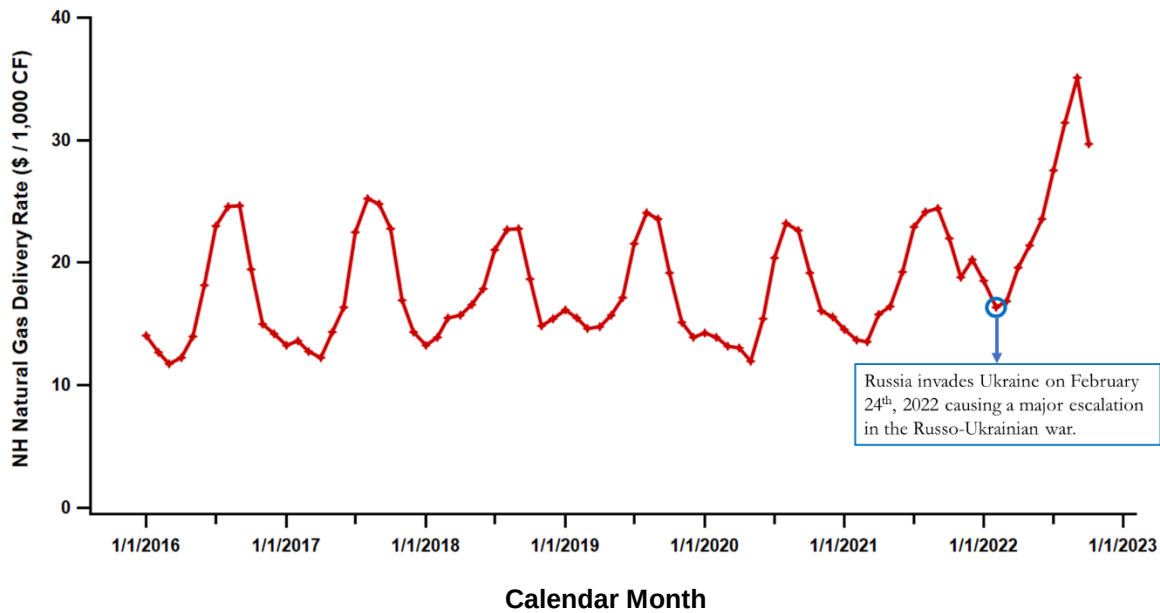


Figure 6. Timeseries of average monthly NH natural gas delivery rates between January 2016 and October 2022.

The purpose of this exercise is to highlight how Dover could increase its' resiliency to global energy market changes by decreasing its' reliance on natural gas through replacing or supplementing that heating source with heat pumps. This will be discussed in much greater depth in the Integration of Heat Pumps Section.

While there are other energy sources the city consumes such as No. 2 oil and propane, electricity and natural gas comprise approximately 95% of the municipal facilities heating energy profile. As such, emphasis was placed on electricity and natural gas for the sake of this plan. However, once recommendations from the plan are implemented an updated emissions inventory should be produced to gauge the effectiveness of the actions. This forthcoming analysis will incorporate consumption of all fuel types and their associated emissions.

Energy Efficiency and Conservation

Energy efficiency (EE) and energy conservation (EC) are two related concepts that seek to avoid or reduce energy consumption. EE generally refers to the technical performance of technologies and processes that allow for the same task to be completed using less overall energy. Energy conservation however, refers to measures taken to reduce energy consumption through methods such as behavioral changes. Using indoor lighting as an example, retrofitting lights with LEDs as the City has done on various scales, is an EE action while turning off the lights when they are not needed either manually or automatically using a sensor or timer is an EC action. EE and EC are widely considered the most cost-effective measures towards reducing air pollution and energy costs. When these measures are implemented they directly translate into improved public health, environmental quality and economic benefits to energy consumers. NHSaves is the top statewide initiative that helps promote and implement EE and EC measures. The City has and should continue to take advantage of and support the continuation of NHSaves. The 2022-2023 New Hampshire Statewide Energy Efficiency Plan highlights the benefits of NHSaves Programs and speaks to the effect that EE and EC measures can have (Table 4).

Table 4. NHSaves program advantages summarized from the 2022 - 2023 New Hampshire Statewide Energy Efficiency Plan.

Advantage	2022 – 2023 NHSaves Programs will result in:
Customer Cost Savings	\$441 million in cumulative savings over the lifetime of the measures for participating and non-participating customers.
Energy Savings	2 billion kWh of electricity and 5.4 million MMBtu of natural gas
Peak Demand Reduction	22.4 MW in the summer and 23.5 MW in the winter
State Economy	• Support of local EE jobs with an estimated 1,698 full time equivalents. • Decrease in residential customer energy bills which allows for more local spending on goods and services. • Commercial and industrial investments in other company operations. • More efficient use of tax payer funds by municipalities.
Cleaner Environment	Significant reductions in carbon dioxide, sulfur and nitrous oxides with a lifetime reduction of more than 1.5 million tons of greenhouse gas emissions. A 1.5 million tons reduction is equivalent to the removal of over 327,000 passenger vehicles from the road for one year.

Conducting energy audits is an incredibly important step municipal governments and citizens can take to identify opportunities for EE and EC as well as possible integration of renewable energy generation. Two energy audits for the City of Dover are currently underway for the City's Wastewater Treatment Facility (WWTF) and water systems which include pump stations. As a whole, pump stations consume an average of 197 MWh monthly. An audit of the pump stations was conducted in 2019 by Process Energy Services, with support from the New Hampshire Department of Environmental Services, Eversource and Unitil. The City's Community Services Department has implemented many of the measures outlined in the 2019 report and as such a new audit by Process Energy Services is underway to evaluate the performance of those measures and identify additional opportunities. The City should continue to utilize energy audits for making informed investments in EE and EC. Furthermore, these audits should be consulted when developing the Capital Improvements Program.

Additionally, the City should expand promotion of EE and EC awareness throughout the community as it has done with the development of the Resilient Dover outreach materials. This can be achieved utilizing social media campaigns, local network broadcasting, electronic newsletters, print materials, podcast episodes, and webinars. For example, as part of a countywide effort through the Stafford Regional Planning Commission Resiliency Subcommittee, the Resilience Manager will facilitate a Roundtable discussion with representatives from Unitil with expert knowledge of the NHSaves program in January, 2023.

Table 5 presents findings produced from the U.S. Department of Energy that highlight the top ten residential EE measures as they correspond to estimated annual household savings. These saving figures are likely conservative given the recent escalation in energy costs.

Table 5. EE improvements ranked by estimated household savings based on findings from the USDOE.

Rank	Improvement Category	Improvement	Household Savings (\$)
1	Enclosure	Drill & fill wall cavity insulation	695
2	Enclosure	R-5 insulated wall sheathing	524
3	Enclosure	R-10 basement wall insulation	280
4	HVAC	Duct sealing & insulation	196
5	HVAC	ENERGY STAR boiler upgrade	165
6	Enclosure	R-60 attic insulation	162
7	Enclosure	Low-E storm windows	147
8	HVAC	Smart thermostat	143
9	Lighting	LED lighting	142
10	Enclosure	Air sealing	111

The City should reference this list when sharing information about EE opportunities with the public and prioritize connecting citizens with existing successful EE and EC programs through NHSaves. The City should also continue to prioritize EE equity by collaborating with the Dover Housing Authority and Community Action Partnership of New Hampshire. Low to moderate income (LMI) individuals and households would realize the largest benefit in quality of life measures through EE projects and EC awareness. According to the 2024 – 2029 CIP, of the 14,226 housing units in Dover, approximately half are renter occupied. As such the City should consider spearheading an EC and EE campaign with a target audience comprised of owners of renter occupied buildings, specifically those with low to moderate income tenants. As is apparent from Table 5 a combination of EE improvements could result in over \$1,000 in annual savings which is significant given that over 20% of Dover family incomes are under \$35,000 a year.

The City is anticipating the arrival of \$76,150 dollars via a direct formula grant allocation through the [Energy Efficiency and Conservation Block Grant Program](#). Eligible uses of these funds are listed below:

- (1) Development and implementation of an energy efficiency and conservation strategy
- (2) Retaining technical consultant services to assist the City with strategy mentioned above
- (3) Conducting residential and commercial building energy audits
- (4) Establishment of financial incentive programs for EE improvements

- (5) Provision of grants to non-profits and governmental agencies for the purpose of EE retrofits
- (6) Development and implementation of EE and EC programs for buildings and facilities
- (7) Development and implementation of programs to conserve energy used in transportation
- (8) Development and implementation of building codes and inspection services to promote building energy efficiency
- (9) Application and implementation of energy distributed technologies that significantly increase EE
- (10) Activities to increase participation and efficiency rates for material conservation programs, including source reduction, recycling, and recycled content procurement programs that lead to increases in energy efficiency
- (11) The purchase and implementation of technologies to reduce, capture, and, to the maximum extent practicable, use methane and other greenhouse gases generated by landfills or similar sources
- (12) Replacement of traffic signals and street lighting with energy efficient lighting technologies
- (13) Development, implementation, and installation on or in any government building of the eligible entity of onsite renewable energy technology that generates electricity from renewable resources
- (14) Programs for financing energy efficiency, renewable energy, and zero-emission transportation (and associated infrastructure), capital investments, projects, and programs, which may include loan programs and performance contracting programs, for leveraging of additional public and private sector funds, and programs that allow rebates, grants, or other incentives for the purchase and installation of energy efficiency, renewable energy, and zero-emission transportation (and associated infrastructure) measures

The City's Resilience Manager should consult the Energy Commission and City Council regarding the use of these funds within the broad range of eligible uses.

Integration of Heat Pumps

Air source heat pumps (ASHP) offer an avenue to assist with the decarbonization of buildings. These systems can provide efficient heating and cooling and deliver up to three times the amount of heat energy than they consume in electrical energy from the grid. This ratio is known as the coefficient of performance (COP). This performance is strongly impacted by the ambient conditions, installation, and specific building characteristics. ASHPs work by using a vapor compression cycle to move heat from the inside to outside during the summer and from outside to inside during the winter. An example of the heating cycle from the U.S. Department of Energy is shown in Figure 7 (U.S. Department of Energy, 2022).

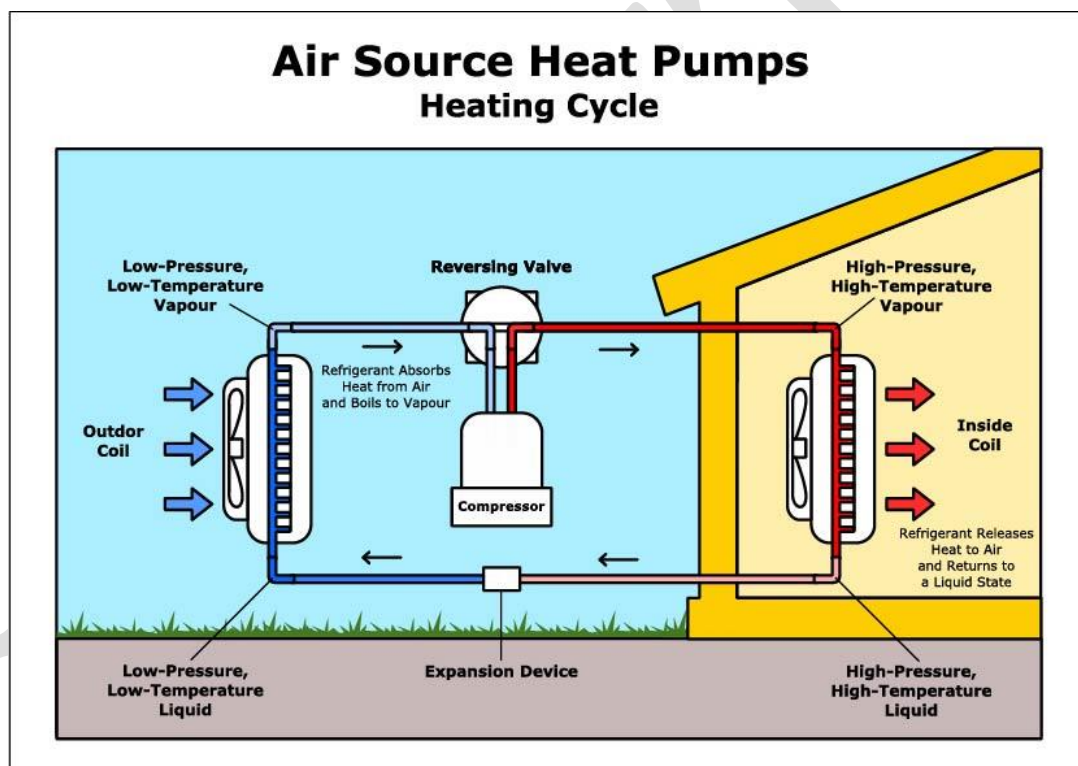


Figure 7. US Department of Energy explanatory graphic for how air source heat pumps operate.

Historically ASHPs had poor performance in cold weather climates which resulted in the need for heavy reliance on backup heating systems. In recent years however there have been substantial improvements through the utilization of variable-speed inverter driven compressors allowing for effective use of ASHP in places like Dover, New Hampshire (Northeast Energy Efficiency Partnerships, 2022).

The Northeast Energy Efficiency Partnerships (NEEP) views the expanded adoption of ASHP in the following ways:

- ❖ Reduction in on-site energy use.
- ❖ Reduction in heating costs.
- ❖ Reduction of GHG-E associated with space heating.
- ❖ Development of an effective solution for meeting heating/cooling needs of buildings.

NEEP has developed Cold Climate Air Source Heat Pump Specification Sheets with Version 4.0 effective January 1st 2023 which defines a set of performance requirements and reporting requirements for vendors to achieve cold climate ratings. These [specifications](#) will be vitally important to follow when looking into options for expanding ASHP integration in Dover.

Table 6. Comparison of NH Fuel prices using December, 2022 data from the New Hampshire Department of Energy.

Heating Type	Conversion Efficiency	Average Price (\$/MMBTU)	
Electric Heat Pump	2.5	36.15	% Difference
Fuel Oil (#2)	0.8	43.19	18
Propane	0.8	51.06	34
Kerosene	0.8	64.53	56
Natural Gas	0.8	25.55	34
Electric Baseboard	1	90.38	86
Wood (Cord)	0.5	43.92	19

To determine the current economic viability of electric heat pumps as a heating source, a comparison analysis is presented in Table 6 using average cost data for various heating sources from the NH Department of Energy. Values listed in the far-right column highlight the percent differences between the normalized cost of common NH heating sources and electric heat pumps. Green indicates an economic advantage while red shows a disadvantage. Even during a time of unprecedented electric rates, electric heat pumps have lower heating costs than all other heating methods except natural gas. With the City's progress towards expanding local renewable electric generation capacity, the potential launch of a Dover Community Power Program and advances in heat pump technology it's expected that the cost of operating heat pumps will continue to decline.

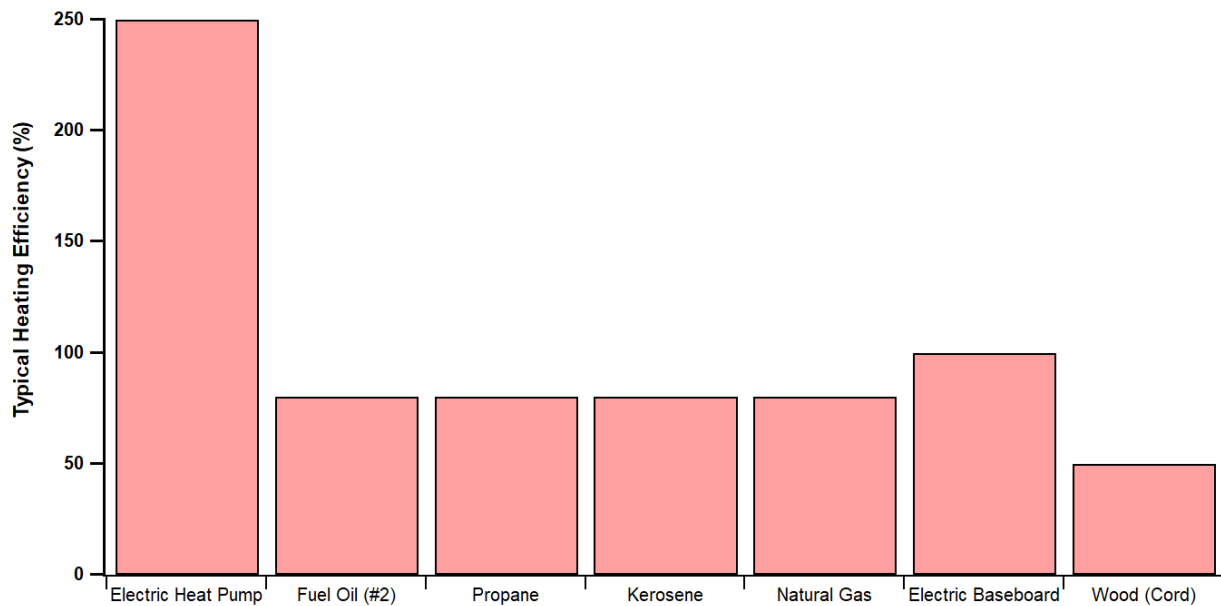


Figure 8. Comparison of heating efficiencies between various common NH heating sources.

The competitive operating costs of electric heat pumps, and environmental advantages are in part due to the high level of efficiency. Figure 8 shows a graphical comparison of the average efficiencies for the various heating sources shown in Table 6. Electric heat pump efficiency is over three times that of conventional fossil fuel heating sources including natural gas. Combustion based processes can never achieve efficiencies of 100% or higher because heat is carried with the combustion products contained within the emissions.

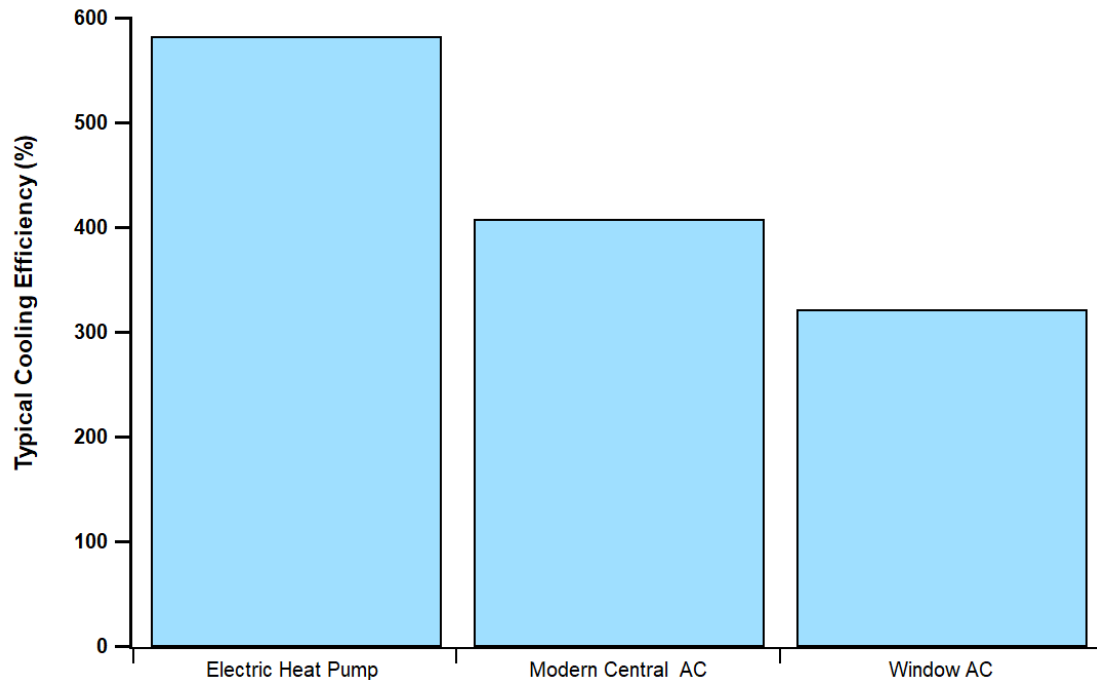
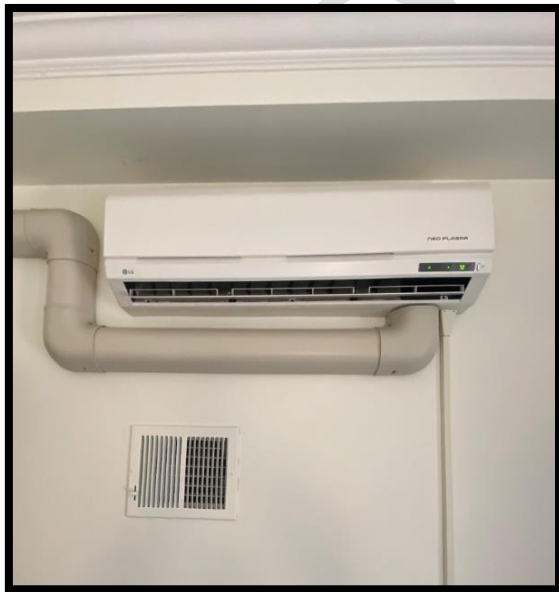


Figure 9. Comparison of cooling efficiencies between typical cooling methods.



Electric heat pumps also have cooling efficiency advantages over modern central air conditioning and window units as is shown in Figure 9. Furthermore, older window AC units are subject to fugitive emission releases that have high warming potentials (US Environmental Protection Agency, 2014).

When evaluating buildings for potential conversion to ASHP, it's important to consider to existing heating system. If the building has central ducts, those can be utilized for the installation of a central ducted heat pump. If heating is distributed through radiators or baseboards, then ductless units can be employed along with ducted units.

[The Community Facilities and Utilities Master Plan Chapter](#) contains descriptions of existing heating and cooling systems in key city facilities. This resource will be vital to consult when identifying appropriate ASHP building candidates.

Municipal Solar Expansion

[The 2022 Energy Commission Report](#) included recommendations for the City of Dover to explore regarding the expansion of photo-voltaic (PV) solar arrays to provide renewable and resilient energy, offset grid electricity demand and reduce municipal greenhouse gas emissions. This section builds upon those recommendations and offers additional insight.

Federal investment is a key aspect of solar project viability. The passing of the 2022 Inflation Reduction Act restored the available tax credit for solar projects to 30% through 2034 and extended the credit out to qualified battery storage technologies. This means that rates secured through power purchase agreements (PPA) should be very competitive through the coming years. Additionally, if the City proceeds with the Dover Community Power Program through CPCNH, there may be opportunities to utilize excess program reserves for the development of solar arrays.

Potential feasible locations for new solar developments are presented below:

Wastewater Treatment Facility

Site Characteristics

Dover's Wastewater Treatment Facility (WWTF) is situated on Assessor's Map M Lot 57A located at 284 Middle Road. Of the parcel's 35.86 acres, approximately 12 are developed. The WWTF handles on average 2.5 million gallons per day (MGD) and is designed for up to 4.7 MGD. Due to the energy intensive nature of wastewater treatment operations, it's not surprising that the facility as whole is the City's largest electricity consumer using approximately 2,000,000 kWh or 2 GWh annually.



High Level Analysis

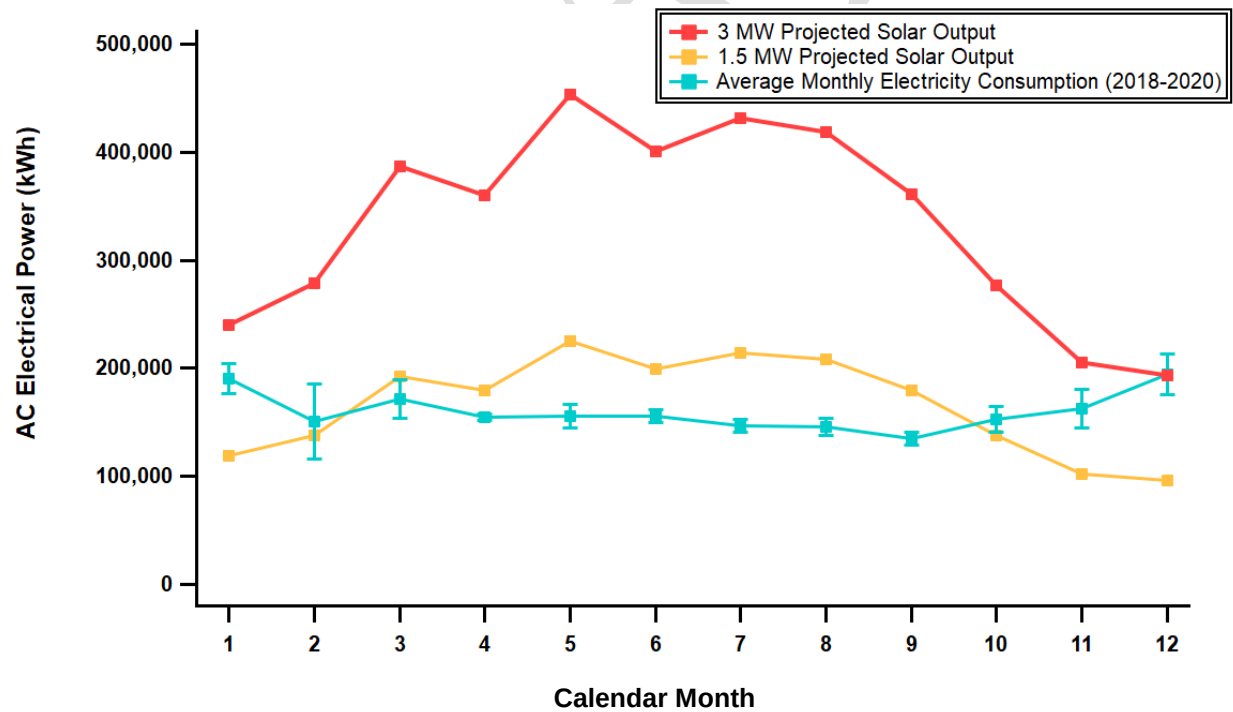


Figure 10. Projected theoretical 3 MW and 1.5 MW solar array electricity outputs contrasted with three-year averaged electricity consumption data for the WWTF.

The US Department of Energy - National Renewable Energy Laboratory's PVWatts calculator tool was utilized to contrast projected alternating current (AC) electricity outputs of a 1.5 MW and 3 MW theoretical arrays with three-year averaged electricity consumption for the WWTF (Figure 10). Assuming 14% system losses, a 1.5 MW fixed rack array could potentially meet the electricity demand of the WWTF seven to nine months of the year if coupled with battery storage. As is expected, solar system outputs decline in the late fall and early winter and in these months supplemental grid electricity would be a necessity. If a 3 MW array was constructed, that array would provide excess electricity in every month except December where it would meet the anticipated demand of the WWTF. At this size, the array is below the 5 MW state net metering cap and thus would be able to provide excess electricity back to the grid for revenue. A forthcoming WWTF Energy Audit will provide much more in-depth information on the solar potential at this site and should be consulted if the City chooses to release a request for proposals.

Ice Arena

Site Characteristics

Dover's Ice Arena is part of a larger recreation campus situated on Assessor's Map 26 Lot 2 located at 140 Portland Avenue. This is a twin sheet ice arena which is utilized by many hockey and figure skating programs and is a great economic asset to the City. However, with maintaining ice sheets comes large electric demand and as such the Ice Arena is the second largest consumer at over 1,000,000 kWh or 1 GWh annually. As was identified in the 2022 Energy Commission Report, the pitched metal roofs on the arena make it a great candidate for solar, however the physical attributes of the roofs should be evaluated to ensure they are structurally sufficient to handle additional loading from solar panels.



High Level Analysis

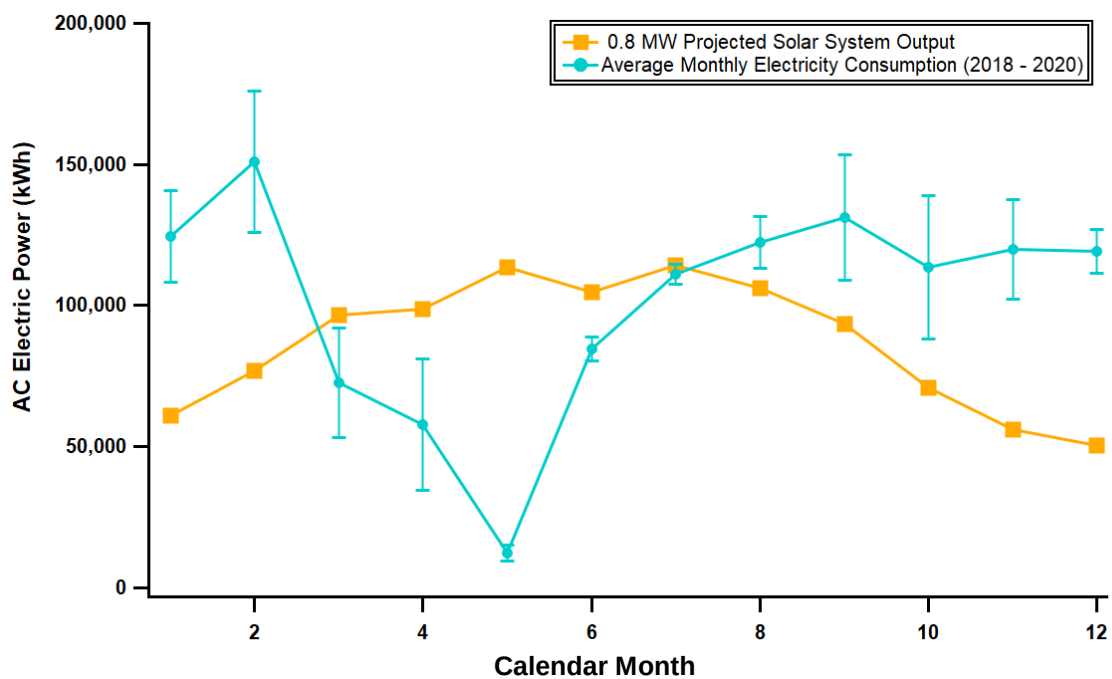


Figure 11. Projected theoretical 0.8 MW rooftop solar array electricity output contrasted with three-year averaged electricity consumption data for the WWTF.

AC electrical power consumption averaged over three years is compared with the projected 0.8 MW rooftop solar array output as functions of calendar month (Figure 11). Assuming 14% system losses, a 0.8 MW rooftop mounted array could potentially meet or exceed the electricity demand of the Ice Arena five months of the year if coupled with battery storage.

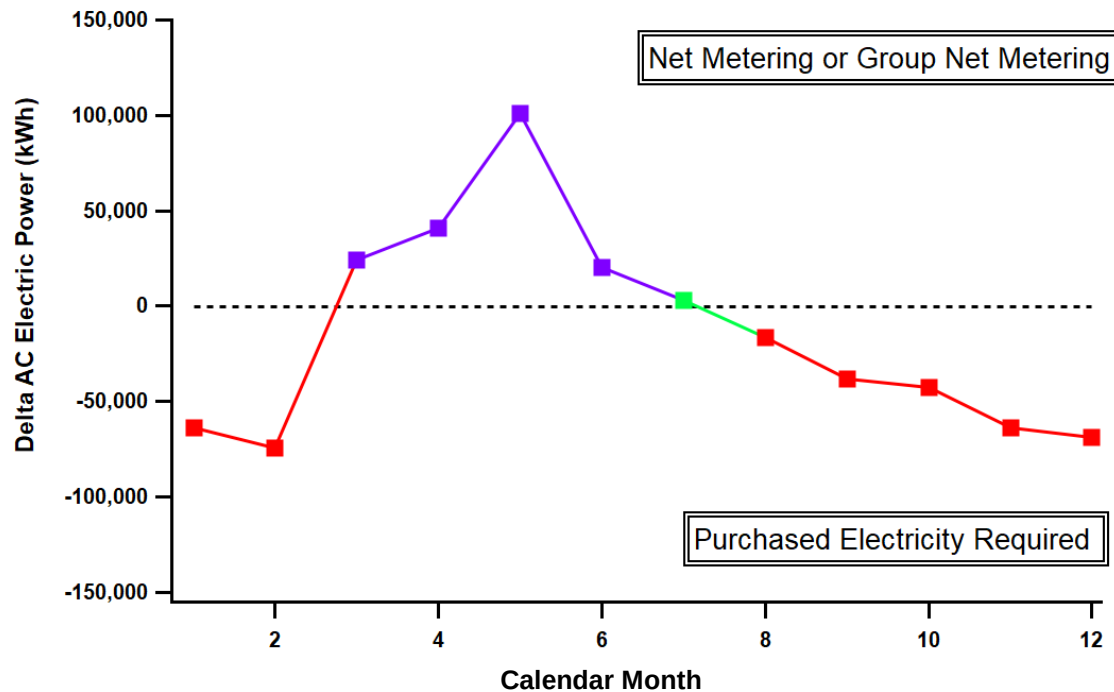


Figure 12. The difference in AC power between historical consumption and projected solar output. A positive delta (purple) indicates excess monthly production. A negative delta highlights when historically averaged consumption exceeds projected generation.

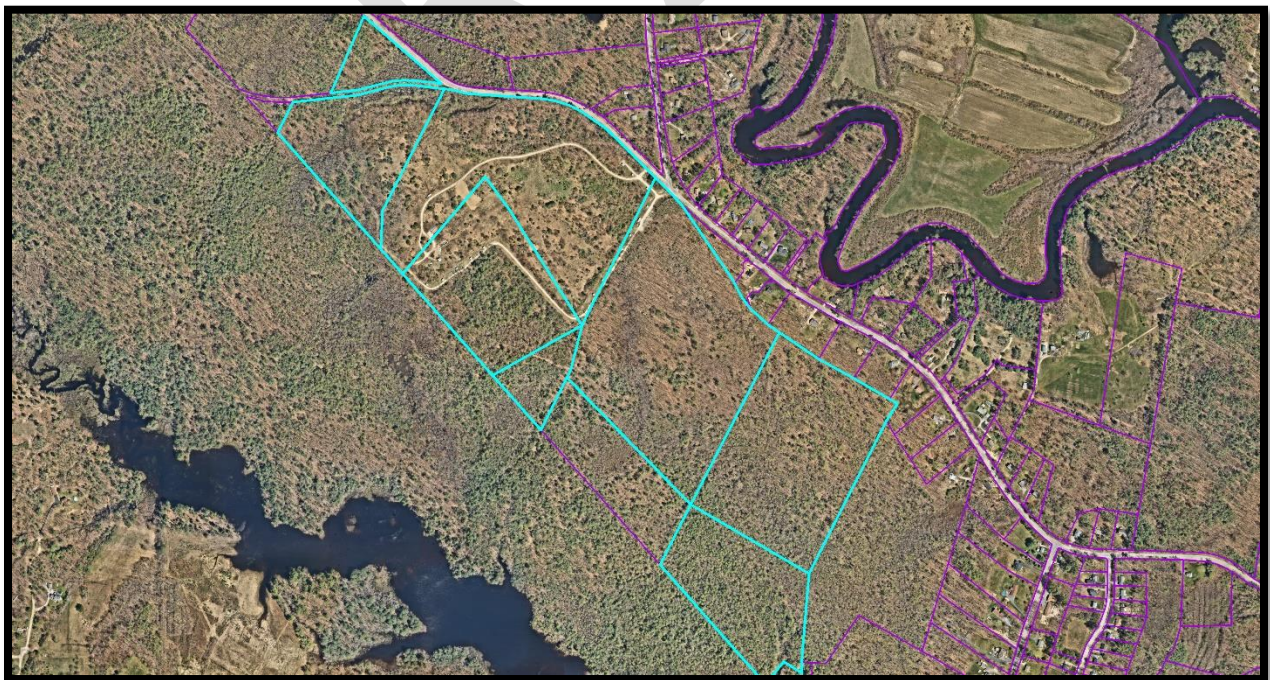
To further probe the potential for rooftop solar generation a delta analysis is presented (Figure 12). Months where the delta is positive, highlighted by purple, projected solar generation exceeds historical consumption. During these months group net metering or traditional net metering would likely be utilized. The largest positive delta occurs in May when the older ice sheet is removed, greatly reducing the facility's energy requirements. In all months, the need for purchased electricity is either non-existent or greatly reduced by the addition of an 0.8 MW array.

Tolend Road Landfill Area

Site Characteristics

The former municipal landfill is situated off of Tolend Road and is bordered by City owned parcels that are undeveloped woodlands and forested wetlands. The approximately 47 acres landfill is topographically flat and has had time to settle since the closing in 1979. Groundwater and surface water sampling in 1981 and 1982 identified site related contamination causing the EPA to add the Site to the Superfund's National Priority List in 1983. At present the Site remains in active remediation, and additional remediation steps were identified in the [EPA's Five Year Review](#) issued in September, 2022. The EPA's Remedial Project Manager for the site was contacted by the City's Resilience Manager regarding the potential for a large-scale solar development. The Remediation Project Manager advised that due to the findings in the Five Year Review that the landfill is not currently a good candidate for solar. However, the EPA is open to further discussion about solar development at the Site. Another complicating factor at this location is the distance from major transmission lines which limit the economic feasibility of a utility scale array. Even with these factors, the landfill has gained attention from prospective solar developers. The City, with the advice of consultant Dean Peschel, should continue to discuss the possibility of solar with the EPA.

A high-level analysis was not performed for this location as there is too much uncertainty regarding the size of a prospective array.



EVSE Expansion (Municipal and Public)

With the growing adoption of electric vehicles (EVs) driven by factors such as a need to address climate change, advanced vehicle technology, government incentives, and manufactured commitments, there is a great need and opportunity for Dover to expand its' electric vehicle supply equipment (EVSE) infrastructure. As identified in the 2022 Energy Commission Report adoption is occurring now and communities like Dover will see considerable benefits to local air quality through reductions in exhaust emissions, especially in the Central Business District. The Energy Commission recommends that the City work to increase access to EVSE for residents and visitors. An increase in public EVSE will have a multimodal effect. First it will allow residents, especially renters without access to at home charging the option to drive an EV. Second, Level 2 charging, sometimes known as destination charging, will draw in EV drivers from outside of Dover leading to increased economic activity. When making decisions regarding EVSE the City will be able to utilize resources such as the New Hampshire EV Toolkit which received input from a wide variety of stakeholders from throughout New Hampshire including Dover. Final decisions regarding the locations of EVSE will require engagement from the City's Parking Commission, Energy Commission and City Council with support from City Staff.

At present the City has four public level II charging stations in the Orchard Street Parking Garage. A flat rate is applied for these stations that is currently \$1/hr for parking and \$2/hr to cover the cost of electricity. The utilization of these has increased recently, however, with the COVID-19 pandemic it's hard to compare current use with use during the height of the pandemic when travel was limited. While this payment method works for a garage setting it's recommended that future public EVSE have a metered payment system where the driver is charged proportionately for the electricity drawn by the vehicle's battery. Additionally, the City should consider and third party own and operate model for public EVSE. The biggest advantage for this model is that the City would not be responsible to maintain the EVSE and thus would not increase the workload and expertise required by current City Staff. The City would also not need to worry about setting rates for the stations.

Several factors contribute to the feasibility of a charging location such as:

access to required electricity infrastructure and any corresponding upgrades, availability of non-designated parking, proximity to services and/or recreation opportunities. In the following pages characteristics are presented for a series of four proposed public EVSE locations:

1) The Library and McConnell Center Lot

Table 7. Site characteristic table for the Library and McConnell Center parking lot.

Category	Site Characteristics
Location	Map 9 Lot 57 61 – 73 Locust Street
Availability of Parking + Utilization	Enough spaces and high utilization by public and municipal employees.
Onsite Restrooms	Public restrooms available in McConnell Center and Library.
Utility Infrastructure	There is electricity nearby but capacity is likely low and may require upgrades to current infrastructure.
Proximity to Major Travel Corridor	Site is located within 1 mile of NH Route 16.
Proximity to Businesses	Is located within walking distance however the lot is only designated for visitors to the McConnell Center and Library as well as City employees.
Proximity to Recreation	Recreation activities within McConnell Center.



2) Henry Law Parking Area

Table 8. Site characteristics for the Henry Law parking area.

Category	Site Characteristics
Location	Map 23 Lot 15 6 Washington Street
Availability of Parking + Utilization	Ample parking with angled street spots and moderate utilization.
Onsite Facilities (Restrooms)	Public restrooms available in Indoor Pool area.
Utility Infrastructure	Electrical capacity needs evaluation.
Proximity to Major Travel Corridor	Site is located approximately half a mile from Route 4.
Proximity to Businesses	Is located within walking distance of high density of businesses.
Proximity to Recreation	Near Indoor Pool, outdoor play area, Henry Law Park, and Children's Museum of New Hampshire.



3) Dover Ice Arena | Jenny Thompson Pool | Skate Park

Table 9. Site characteristics for the Ice Arena, Jenny Thompson Pool and to skate park.

Category	Site Characteristics
Location	Map 26, Lot 2 100 – 150 Portland Ave
Availability of Parking + Utilization	Ample parking between the various lots and seasonal utilization.
Onsite Facilities (Restrooms)	Public restrooms available in Ice Arena.
Utility Infrastructure	Electrical capacity likely there but requires evaluation.
Proximity to Major Travel Corridor	Site is located right off Route 4.
Proximity to Businesses	Is located within walking distance of businesses.
Proximity to Recreation	Ice Arena, Jenny Thompson Pool and Skate Park (under construction).



4) Waterfront Development

Table 10. Site characteristics for the parking area to be constructed as part of the Waterfront Development.

Category	Site Characteristics
Location	Map 22 Lot 1 River Street
Availability of Parking + Utilization	20 space lot to be constructed and can accommodate EVSE.
Onsite Facilities (Restrooms)	No restrooms directly adjacent to the area.
Utility Infrastructure	Not existing but will be developed.
Proximity to Major Travel Corridor	Site is located close to Route 4.
Proximity to Businesses	Is located within walking distance of businesses.
Proximity to Recreation	3.4-acre public riverfront park and associated docks.





Another recommendation from the Energy Commission is for the City to continue to lead by example through the expansion of EVs within the municipal fleet and associated EVSE. The City currently has one level II station at City Hall used for the IT Department's Chevy Bolt, and two-level II stations at the Community Services Building located at 271 Mast Rd. The EVSE includes a dashboard that allows for remote monitoring of the EVSE electricity use, number of individual drivers, etc. The City currently has

two more level II stations on hand and ready to be installed at another suitable location. As the fleet continues to electrify additional EVSE will be needed. In the future the municipality could be able to utilize electric vehicles as grid resources via a transactive electricity model. Under this scenario the municipality would work with the utility, whether a third party or CPCNH to draw from the EVSE at low use times like overnight and supply electricity to the grid during periods of high demand such as dinnertime. By putting electricity on the grid, the municipality would be able to recoup a portion of the cost of electricity to operate the EVs New Hampshire Electric Coop is currently running a pilot for this in conjunction with Plymouth State University (King & Kreis, 2022)



Dover could also consider integrating EVSE with solar panels like has been done by use of solar carports in parking areas. This may be a viable option for future municipal EVSE and would provide a clean microgrid for EVs further reducing the City's carbon footprint.

Forest and Ecosystem Management

While proper management and development of the built environment are key aspects of resiliency, another major component involves the protection and management of the various diverse forests and ecosystems throughout Dover. Dover has taken numerous strides in that regard through land monitoring and protection efforts, the development of specific plans such as the CBD Street Tree Plan, creation of a Forest Management Subcommittee of the Conservation Commission and so on. This section discusses the importance of the work done to date and offers some recommendations for the City to continue and evolve these efforts going forward.

Land Conservation Acquisition and Monitoring



In Dover there are land areas that have substantial conservation features that include ground water recharge zones, wetlands, wildlife habitat, farmland, scenic viewsheds and so on. These lands offer significant value to the ecological, environmental and human health within Dover and beyond. Since 2000 the Dover Open Lands Committee (OLC) has helped advise Dover's Conservation Commission and City Council with the permanent protection of over 860 acres of lands with a variety of conservation features

either through conservation easements, which place portions of or entire parcels under restrictions, or fee simple purchases/donations where the City then owns the land outright. To date 91% of the acres protected through the OLC are under conservation easements where the City, generally through the Conservation Commission, holds interest in the development rights but the property is still owned by a third party. The OLC's major focus is the acquisition of new conservation tracts and monitoring of existing tracts. Easement or land acquisition is a complex and delicate process that involves many steps and thus projects may take years to come to close. As such the OLC generally has multiple ongoing projects in various stages, all with their own intricacies. The OLC rigorously evaluates all potential acquisitions prior to making any recommendations to the Conservation Commission and/or City Council. This includes scoring all projects using a quantitative point

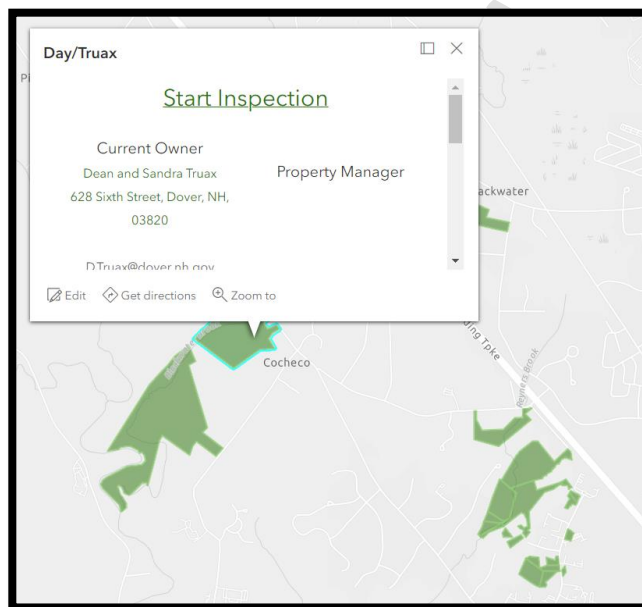
system that relies upon GIS data, existing regional plans, landowner plans, proximity to other conservation tracts etc. as well as one or multiple site visits. As the Conservation Fund balance is limited, protection priority is given to lands that scores higher at the end of the evaluation process. The OLC should continue to utilize this methodology and adapt it overtime as more data and local resources become available to aid in the evaluation.

Historically the Conservation Fund received cashflow from land use change tax (LUCT), which is applied when a landowner takes land out of current use. While effective an additional funding mechanism was established in 2018 through Transfer of Development Rights (TDR). TDR balances development with land protection by allowing for higher density development in areas that are well suited and providing funding for use by the OLC and Conservation Commission. The City should continue to monitor the success of TDR with the Planning Board, who has the authority to grant additional density, and update cost metrics as land protection costs will likely rise over time. Since 2018 TDR has raised approximately \$2,000,000 for the Conservation Fund.

While land protection efforts are vitally important, the status of those protected tracts is equally critical. If the intent of the easement or municipally owned land is not being upheld, this could jeopardize the conservation features that made the land worth protecting. Currently, the OLC with support from the City's Resilience Manager, stewards the conservation lands. Monitoring activities include reviewing easement deeds and maps, walking the property with a GPS tracking device, photographing conditions and preparing written reports. Protection efforts that involved third party funding may have executory interest holders, these are entities that have vested interest. The City is obligated to submit monitoring reports for the properties listed in Table 11 to the corresponding agencies such as the NH Department of Environmental Services (DES), the Southeast Land Trust (SELT), the Land Conservation and Heritage Investment Program (LCHIP), and the NH Department of Transportation (NHDOT). The City should continue to train OLC Members in best practices for monitoring and recruit additional volunteers to expand the extent of monitored properties in a given year.

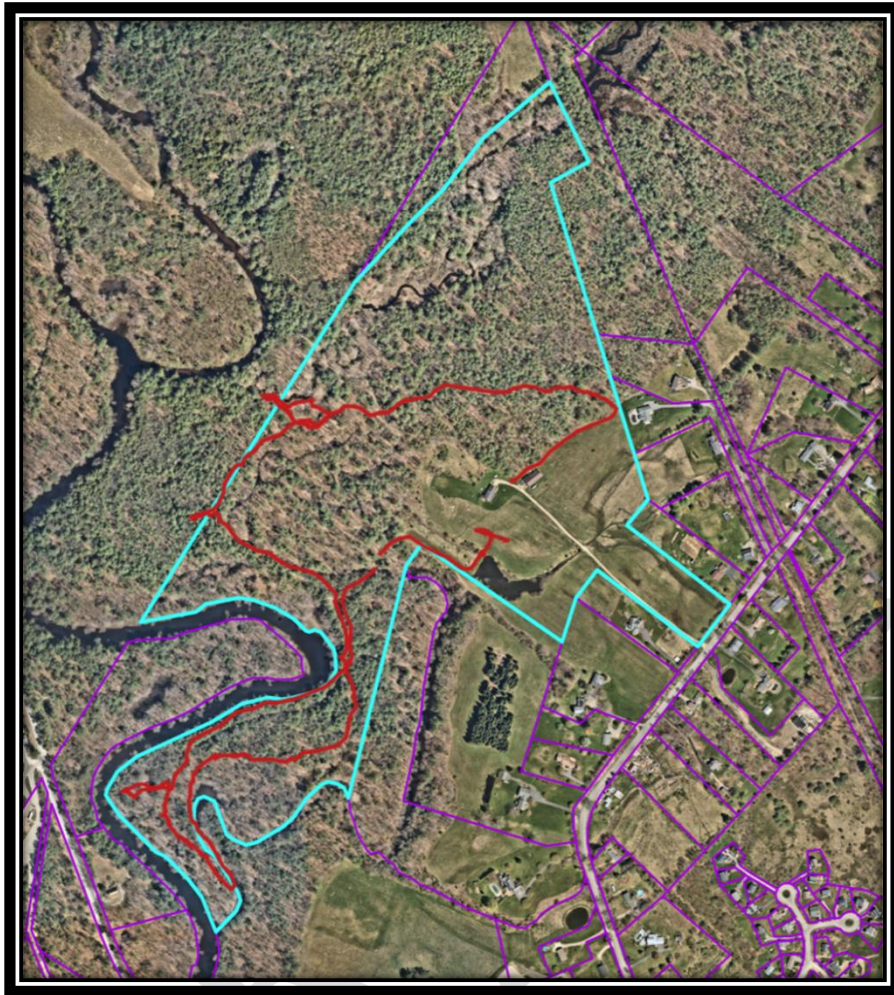
Table 11. Conservation lands monitored in 2022 by the Dover Open Lands Committee.

2022 Priority Monitoring List				
Property Name	Location	Acres	Date of Last Monitoring	Reporting Agency
Browne/Welsh	Blackwater Road	23.0	9/30/2022	Annual report to DES & SELT
Frazer/Keith	Blackwater Road	22.5	9/30/2022	Annual report to DES
Gabriel/Bagdon	County Farm Cross Road	85.3	11/9/2022	Annual Report to LCHIP
New Meadows	Lilac Lane	27.0	11/22/2022	Annual Report to SELT
Garland	Long Hill Road	5.9	12/5/2022	Annual Report to SELT
Estes/Moll	Long Hill Road/Sandy Lane	19.5	12/5/2022	Annual Report to SELT
Day/Truax	Sixth Street	39.95	9/29/2022	Annual Report to NHDOT
Williams/Dill	Varney Road	18.6	9/29/2022	Annual report to DES & SELT
Enterprise Park	Venture Drive	25.2	11/17/2022	Annual Report to SELT
Cassily-East	Hillside Drive	8.5	5/25/2022	Annual Report to LCHIP
Cassily-West	Whittier Street	15.4	5/25/2022	Annual Report to LCHIP



For the 2022 monitoring season the City launched the use of a new digital monitoring system leveraging existing ArcGIS licenses with the assistance of the Information Technology Department. The ArcGIS Conservation Easement Monitoring Suite links a list of survey questions and input responses that can be entered using a tablet in the field to a cloud-based dashboard that allows City employees to track the monitoring status of properties and ensure

any identified concerns are appropriately addressed. Pictures can also be submitted directly to the dashboard which improves the efficiency of monitoring report preparation. One disadvantage of the tool is that it does not actively track the path of the monitoring team. The City should explore the use of an additional application or alternate tracking device that allows for active path monitoring for volunteers. At present the City's Resilience Manager has a personal GPS tracking device that is utilized in conjunction with the ArcGIS applications. A monitoring path map example is shown below which was submitted as part of the 2022 Gabriel/Bagdon Monitoring Report to LCHIP.



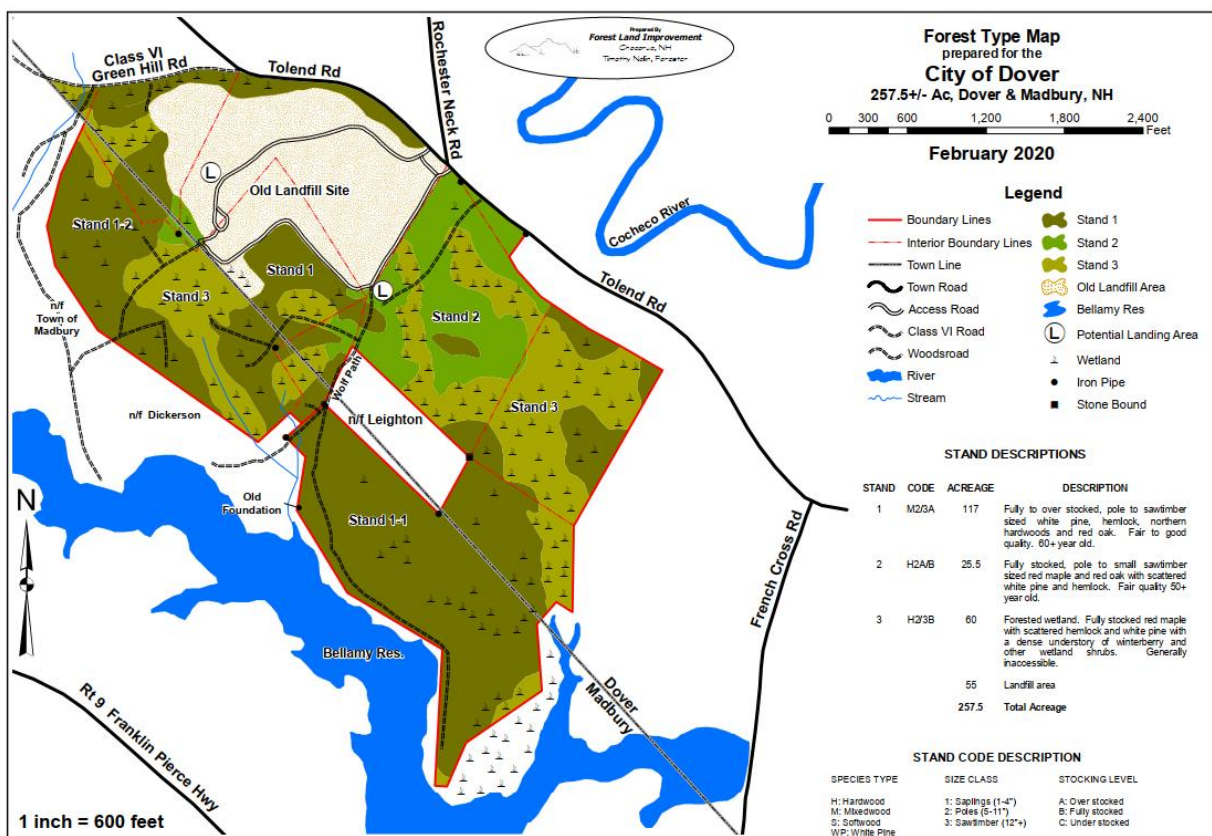
Forest Management

The Forest Management Subcommittee of the Conversation Commission was established in 2019 to advise the City regarding a variety of subjects including potential timber harvests and urban tree management. In 2020 through the request of the Dover Planning Department and Conversation Commission a Forest Stewardship Plan was prepared for the 257.5 acres of City owned property in the old Tolend Rd. Landfill area by NH Licensed Forester Timothy Nolin. The management goals for the property as stated in the plan are listed below:

- The maintenance and enhancement of the wildlife habitat offered by the property.
- The protection of the surface and subsurface water quality as it could have significant impact on the Bellamy Reservoir.

- The improvement of the timber resources.
- The protection of extensive wetland areas.
- If possible/practical, providing open space for passive recreational activities.
- Protect the integrity of the monitoring wells that are part of the remediation efforts on the Superfund site.

The plan contains a wealth of useful information such as detailed descriptions of the woodlot, forest resources, other resource such as wildlife, wetlands etc., and associated recommendations. The Forest Type Map from the Plan is shown below:



Unfortunately, due to COVID-19 the Subcommittee has only recently revisited the Forest Stewardship Plan. The Subcommittee is now at the stage of working with City Staff to implement the identified priorities with continued advice from Tim Nolin (Table 12).

Table 12. Major recommendations and associated goals identified in the Forest Stewardship Plan.

Stands	Recommendation	Goal
	Contact the Leighton family to see about acquiring the property.	Cleaning up ownership and access issues.
	Contact an invasive vegetation management expert to get their opinion about potential remediation efforts on the old landfill site.	Combat the extensive invasive species problems on the site.
	Contact NH Fish and Game regarding Cottontail habitat management on the old landfill site.	Potentially promote habitat for threatened species.
Stand 1-1 Stand 2	Plan and implement timber harvest per recommendations as well as associated access improvements.	Timber growth/stocking improvement, and wildlife habitat work.
Stand 1-2	Plan and implement timber harvest per recommendation as well as associated access improvements.	Timber growth/stocking improvement, and wildlife habitat work.

In addition to the property mentioned above, there may be additional City owned parcels that could benefit from managed forestry. One such parcel is the Smith Well Lot located off of Smith Well Road. This approximately 45-acre parcel was identified by Nolin as a good candidate for a managed timber harvest due to the variety of trees present and sufficient existing access to the site. However, this location is slated for the construction of a water tank beginning in spring 2023 with work expecting to conclude the following spring in 2024. The City and Forest Management Subcommittee should start preparing to initiate management activities upon the conclusion of the water tank project to avoid potential interference.

Section 4: Council Objectives & Implementation Strategy

Relation to Council Goals

At a March 2022, Goal Setting session the City Council developed a series of goals to progress the City's Vision which were formally adopted on April 27th, 2022. [The Goals](#) are intended to provide a framework for the Council and Management staff to develop action plans. The contents within Sections 2 and 3 of this Plan are relevant to and will help achieve five of the seven Goals. Table 13 highlights how each subsection within Sections 2 and 3 can be linked to one or more of Goals.

Table 13. Connection between core subsections of the Plan and the 2022 - 2023 City Council Goals. The "X" indicates a connection between the content and the corresponding Goal number.

Subsection	2022 – 2023 Dover City Council Goal Numbers						
	#1	#2	#3	#4	#5	#6	#7
Resilient Dover Outreach	X	X			X	X	
Potential of Dover Community Power	X	X			X	X	
Commercial Property Assessed Clean Energy						X	X
Resilient Food Systems						X	
Overview of Municipal Energy Use					X	X	
Energy Efficiency and Conservation		X			X	X	X
Integration of Heat Pumps						X	
Municipal Solar Expansion		X				X	
EVSE Expansion	X	X				X	X
Forest and Ecosystem Management		X				X	X

Goal #1: Our City is Inclusive and Welcoming

Goal #2: Our City Volunteers are Engaged

Goal #3: Our Waterfront is Developed

Goal #4: Our City's Budget is Collaboratively Created

Goal #5: Our City's Residents are Engaged

Goal #6: Our City is Resilient

Goal #7: Our City is Diverse and Attainable

Summary of Next Steps

This section captures the next steps identified throughout the Plan:

Resilient Dover Outreach

- Continue to periodically devote Dover Download Podcast Episodes to Resiliency Topics.
- Update the Resilient Dover Webpage as initiatives advance.
- Create new “Green Tip” sheets for additional subjects.
- Generate videos like “What is Community Power” for other pending programs.

Potential of Dover Community Power

- If the Council enacts the EAP it then requires submission and approval from the NH Public Utilities Commission.
- The CPCNH Board of Directors has approved a Cost-Sharing Agreement. This governs how costs will be allocated equitably between operating programs through the Coalition. This Agreement requires review and adoption by the City Council before taking effect for DCP.
- Through the recommendation from the CPCNH Risk Management Committee, the Board of Directors adopted the Energy Portfolio Risk Management Policy, Retail Rates Policy, and the Financial Reserves Policy. These policies will also require adoption by the City Council to take effect for DCP.
- Even with Council adoption of the items mentioned above there is no financial commitment. That commitment however is enacted for a three-year term once the Complete Services Bundle is executed by the City Manager. This is the last step prior to CPCNH providing DCP with community power services.

Commercial Property Assessed Clean Energy

- Explore with CPCNH if PACE could integrate with the proposed Dover Community Power Program.
- Connect with MassDevelopment to monitor projects developed through PACE Massachusetts and identify any barriers for implementation in NH.

Resilient Food Systems

- Expand public outreach regarding composting opportunities.
- Prioritize local farm land preservation through the work of the Open Lands Committee and Conservation Commission.
- Consult the Local Regulation of Agriculture Toolkit and identify potential improvements to the Zoning Code.
- Consider implementing some or all of the action items in Table 3.

Overview of Municipal Energy Use

- Encourage and develop local generation projects that increase resiliency to shifts in the global energy markets.
- Conduct an updated GHG-E inventory after recommendations from the Plan are implemented to gauge progress since the 2018 baseline inventory.

Energy Efficiency and Conservation

- Take advantage of and support the continuation of NHSaves.
- Promote opportunities through NHSaves to the community by means of electronic and print outreach efforts.
- Review energy audit results for the WWTF and support the Facility Staff with implementation efforts.
- Consult the Energy Commission and City Council regarding the use of the Energy Efficiency and Conservation Block Grant Program funding.

Integration of Heat Pumps

- Utilize the Community Facilities and Utilities Master Plan Chapter and CIP to identify suitable buildings for ASHP integration.
- Consult NEEP Version 4.0 Specification Sheets when considering cold climate rated heat pump installations.

Municipal Solar Expansion

- Consult the WWTF Energy Audit for details on solar integration at the WWTF.
- Evaluate the Ice Arena rooftop loading capacity to determine if the roofs are suitable for solar panels.
- Track Superfund remediation activities at the Tolend Landfill site and continue to collaborate with the Dover Landfill Group and EPA regarding the potential for a large-scale solar development.

EVSE Expansion

- Review proposed locations with the Parking Commission and Energy Commission.
- Approach Eversource for electric capacity technical assessments as applicable.
- Release an RFP for the identified spaces to select a vendor to deploy and maintain level II EVSE.
- Track statewide progress regarding transactive EV use to supply electricity to the grid in high demand scenarios for payment.

Forest and Ecosystem Management

- Monitor the progression of TDR projects and compare the increase in housing density with conservation land and/or conservation easement acquisition.
- Explore improvements to active GPS path tracking in conjunction with the ArcGIS Conservation Easement Monitoring solution.
- Continue to support the Forest Management Subcommittee with implementing recommendations from the Forest Stewardship Plan.

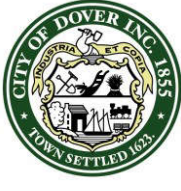
Implementation Table

To Be Inserted

DRAFT

List of References:

- Center for Urban Education about Sustainable Agriculture. (2020). *How Far Does Your Food Travel to Get to Your Plate?* <https://cuesa.org/learn/how-far-does-your-food-travel-get-your-plate>
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<https://www.eia.gov/dnav/ng/hist/n3010nh3m.htm>
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 CITY OF DOVER	<table> <tr> <th colspan="2">CITY OF DOVER - ORDINANCE</th></tr> <tr> <td colspan="2">Agenda Item#: 12.A.1.</td></tr> <tr> <td>Ordinance Number:</td><td>O – 2022.12.14 – 014</td></tr> <tr> <td>Ordinance Title:</td><td>Boards, Commissions and Committee</td></tr> <tr> <td>Chapter:</td><td>9</td></tr> <tr> <td>Section:</td><td>9-8 Planning Board</td></tr> </table>	CITY OF DOVER - ORDINANCE		Agenda Item#: 12.A.1.		Ordinance Number:	O – 2022.12.14 – 014	Ordinance Title:	Boards, Commissions and Committee	Chapter:	9	Section:	9-8 Planning Board
CITY OF DOVER - ORDINANCE													
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Ordinance Title:	Boards, Commissions and Committee												
Chapter:	9												
Section:	9-8 Planning Board												

The City of Dover Ordains:

1. PURPOSE

The purpose of this ordinance is to codify, confirm, and ratify the Planning Board’s ability to delegate site review powers and duties for minor site plans.

2. AMENDMENT

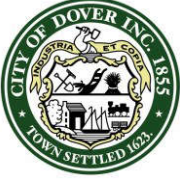
Chapter 9 entitled “Boards, Commissions, and Committees” is hereby amended by revising Section 9--8, “Planning Board”, as follows:

a. THE FOLLOWING ARE AMENDED:

§ 9-8 Planning Board.

Pursuant to the provisions of RSA 673:2, there is hereby created the City Planning Board, with the powers and duties specified in RSA 672 to 677 and this section.

- A. **Membership.** Pursuant to the provisions of RSA 673:2, I-a, and 673:6, the Planning Board shall consist of nine regular members and three alternates, as follows: the City Manager or designee, one administrative official of the municipality, who shall be selected by the City Manager, and a member of the City Council appointed by the City Council. All of the foregoing regular members shall be ex officio members with voting privileges. The remaining six regular members and the three alternate members shall be appointed by the City Council. Planning Board members may only serve on other municipal boards and commissions pursuant to RSA 673:7.
- B. **Terms of members.** Members shall be appointed to terms of three years consistent with the provisions of RSA 673:5, II. The terms for member appointments shall be made to allow for subsequent appointments to occur on a staggered basis. The ex officio Council member's term shall be the same as the Council term. The administration official shall be appointed by the City Manager. All other Board members' terms shall be for three years.
- C. **Chair.** The Planning Board shall elect a Chair and may create other officers it deems necessary. The term shall be for one year. The Chair is eligible for reelection. An ex officio member shall not serve as Chair.
- D. **Meetings.** The Planning Board shall hold at least one regular meeting per month. The Chair shall designate an alternate if a member is absent or disqualified. A majority of the members shall constitute a quorum.



CITY OF DOVER

CITY OF DOVER - ORDINANCE

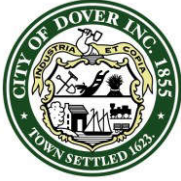
Agenda Item#: 12.A.1.

Ordinance Number: **O – 2022.12.14 – 014**
Ordinance Title: Boards, Commissions and Committee
Chapter: 9
Section: 9-8 Planning Board

- E. Vacancy. The City Council shall fill any vacancy for the unexpired term, with the exception of a vacancy in the administration official position, which shall be filled by the City Manager.
 - F. Removal of members. In accordance with RSA 673:13, the City Council may remove any member, or alternate, after a public hearing and a written finding of inefficiency, neglect of duty, or malfeasance in office. The written reasons shall be filed with the City Clerk.
 - G. Disqualification. All members shall comply with relevant sections of the City Code of Ethics (Chapter **21**) concerning conflicts and disqualification rules pursuant to RSA 673:14.
 - H. Finances. Any Planning Board expenses shall be paid in accordance with RSA 673:16.
 - I. Bylaws. The Planning Board shall adopt rules of procedure for governing the conduct of meetings.
 - J. Authority and duties. The duties and authority of the Planning Board shall comply with RSA 672 to 677 and this section.
- (1) Pursuant to the provisions of RSA 674:43, the Planning Board is hereby authorized to require preliminary review of site plans and to review and approve or disapprove site plans for the development or change or expansion of use of tracts for nonresidential uses or for "multifamily dwelling units," which are defined as any structures containing more than four dwelling units, whether or not such development includes a subdivision or resubdivision of the site.
- (2) Pursuant to the provisions of RSA 674:43, III, the Planning Board may delegate its site review powers and duties in regard to minor site plans to a committee of technically qualified administrators chosen by the Planning Board from the Community Services Department, the Planning Department, and other similar departments in the City of Dover. Should the Planning Board elect to do so, the aforesaid committee of technically qualified administrators may be delegated final authority to approve or disapprove minor site plans.
- (23) Pursuant to RSA 674:35, the Planning Board is authorized to require preliminary review and approval of subdivisions, including the review and approval of plats, the grading of streets and the installation of utility structures.

3. TAKES EFFECT

This ordinance shall take effect upon passage and publication of notice as required by RSA 47:18.

 CITY OF DOVER	CITY OF DOVER - ORDINANCE	
	Agenda Item#: 12.A.1.	
	Ordinance Number:	O – 2022.12.14 – 014
	Ordinance Title:	Boards, Commissions and Committee
	Chapter:	9
Section:		9-8 Planning Board

REQUIRES PUBLIC HEARING

AUTHORIZATION

Approved as to Funding:	Daniel R. Lynch Finance Director	Sponsored by: Mayor Robert Carrier By Request
Approved as to Legal Form and Compliance:	Joshua M. Wyatt City Attorney	
Recorded by:	Susan M. Mistretta City Clerk	

DOCUMENT HISTORY:

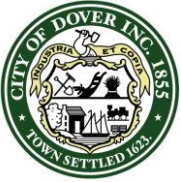
First Reading Date: 12/14/2022	Public Hearing Date: 01/11/2023
Approved Date:	Effective Date:

DOCUMENT ACTIONS:

VOTING RECORD		
Date of Vote:	YES	NO
Mayor Robert Carrier		
Deputy Mayor Dennis Shanahan		
Councilor Michelle Muffett-Lipinski, Ward 1		
Councilor Robert Hinkel, Ward 2		
Councilor Deborah Thibodeaux, Ward 3		
Councilor Debra Hackett, Ward 4		
Councilor Fergus Cullen, Ward 6		
Councilor Linnea Nemeth, At Large		
Councilor Lindsey Williams, At Large		
Total Votes:		
Ordinance does does not pass.		

ORDINANCE BACKGROUND MATERIAL:

This ordinance is intended to make a technical update to Chapter 9, clarifying that the Planning Board may, as allowed by statute if authorized by City Council, delegate final site review powers and duties to the Technical Review Committee (or a similar committee authorized by RSA 674:43, III) for minor site plans.



**CITY OF
DOVER**

PLANNING BOARD - STAFF MEMO SITE REVIEW REGULATIONS & LAND SUBDIVISION REGULATIONS

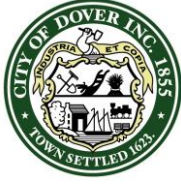
Location: City of Dover
Meeting Date: January 24, 2023

4. NEW BUSINESS

C. Consideration and possible vote on posting the proposed Amendments to Chapter 153 (Site Review Regulations). The full text of the amendments is available in Planning Department & at www.dover.nh.gov located under meeting materials and on the Planning Department page.*

D. Consideration and possible vote on posting the proposed Amendments to Chapter 157 (Land Subdivision Regulations). The full text of the amendments is available in Planning Department & at www.dover.nh.gov located under meeting materials and on the Planning Department page.*

These items will be for discussion only and draft language will be presented at a later Planning Board Meeting date.

 CITY OF DOVER	CITY OF DOVER – ORDINANCE	
	Ordinance Number: O – yyyy.mm.dd - Ordinance Title: Updating the Dover Zoning Ordinance Chapter: 170	Posted _____, 2023

The City of Dover Ordains:

1. PURPOSE

The purpose of this ordinance is to amend Chapter 170 of the Code of the City of Dover, entitled Zoning, by updating the Code to reflect changes in the community and in land use regulations.

2. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170, Table of Contents, by revising the ordinance to read as follows:

“170-6. Word ~~Uses~~ **Usage** and Definitions.”

3. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170, Table of Contents, by revising the ordinance to read as follows:

“170-15. ~~OPEN SPACE requirements~~ **Recreation Space and Separation between Use Requirements**.”

4. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-6.B., “Word Usage and Definitions”, by revising the ordinance to read as follows:

“**DEVELOPMENT IDENTIFICATION SIGN** means a SIGN attached to a screening wall or landscape planter designed and intended to identify an approved multi-lot residential subdivision or multi-tenant site plan, located at the principal vehicular entry points. **Also includes a construction sign as a TEMPORARY SIGN, for this purpose.**”

5. AMENDMENT

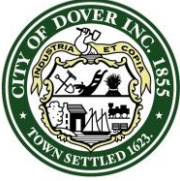
Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-6.B., “Word Usage and Definitions”, by revising the ordinance to read as follows:

“**GROUND MOUNTED SOLAR** means a system installed on the ground rather than on the roof of a building. This allows the solar panels to be placed anywhere on the property and mounted at any height, from a few inches to many feet off the ground. Ground mounted solar may include motorized ground-mounts that track the sun throughout the day, ensuring the panels are facing the sun at all times, **as well as panels attached to stand-alone carports.**”

6. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-6.B., “Word Usage and Definitions”, by revising the ordinance to read as follows:

“**JUNKYARD, MOTOR VEHICLE** means ~~includes~~ any business and any place of storage or deposit, whether in connection with another business or not, which has stored or deposited two (2) or more unregistered motor vehicles which are no longer operable or in condition for legal use on the public highways or used parts of motor vehicles or old iron, metal, glass, paper, cordage or other



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waste or discarded or secondhand material which has been a part or intended to be a part of any motor vehicles, the sum of which parts or materials shall be equal in BULK to two (2) or more motor vehicles. "MOTOR VEHICLE JUNKYARD" shall also include any place of business or storage or deposit of motor vehicles purchased for the purpose of dismantling the vehicles for parts or for use of the metal for scrap and where it is intended to burn materials which are parts of a motor vehicle or cut up the parts thereof."

7. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-6.B., "Word Usage and Definitions", by revising the ordinance to read as follows:

"UNSUITABLE DEVELOPMENT AREA means the area of a site that includes wetlands, water bodies, slopes exceeding a grade of 20% and totaling more than 2,000 square feet of contiguous area, land used for septic systems, floodways, and floodway fringe within the 100-year FLOODPLAIN as shown on the latest FEMA maps accepted by the City, and public utility easements."

8. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-6.B., "Word Usage and Definitions", by revising the ordinance to create a new definition, to read as follows:

"WINDOW SIGN means a sign affixed to, or within one foot of a window, intended to be visible and readable from the RIGHT OF WAY or from adjacent property."

9. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-12.A., "Applicability of Tables of Use and Dimensional Regulations by District", by revising the Dimensional Regulations Table in the Cochecho Waterfront District (CWD), to add footnote 8 next to "Permitted Uses", to read as follows:

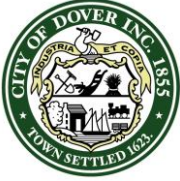
"[8]:

- Shall follow Solar/Green Roof Standard:
 - All buildings must be solar ready.
 - Commercial and mixed-use buildings that are 25,000 sq ft or more must also incorporate solar panels and a green roof on at least 30 percent of the roof area.
 - Solar shall not affect the view of the river for nearby properties or rights-of-way.
- Architecture shall complement the Design Guidelines for the Cochecho Waterfront Development.
- Approved public art is encouraged."

10. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-12.B., "Applicability of Tables of Use and Dimensional Regulations by District", by revising the Dimensional Regulations Table in the Gateway District (G), to read as follows:

"Lot coverage-~~COVERAGE~~: 50% max"



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11. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-12., “Applicability of Tables of Use and Dimensional Regulations by District”, by revising the Dimensional Regulations Table in the Gateway District (G), to add footnote 1 next to “Permitted Uses” to read as follows:

“[1] If a 4-story building is proposed, screening (year-round landscaping or solid fence) is required near property lines shared with adjacent properties where the building height is less than 4 stories, in order to create a visual buffer.”

12. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-20.E.(3)., “Central Business District Regulations”, by revising the minimum standards criteria to read as follows:

“(d) Lighting

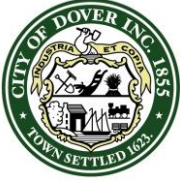
- ~~(a)~~ (i) Materials and equipment chosen for lighting fixtures should be durable, energy efficient, and weather well. Appropriate lighting is desirable for nighttime visibility, crime deterrence, and decoration. However, lighting that is too bright or intense creates glare, hinders night vision, and creates light pollution.
- (ii) At the front of the BUILDING, exterior lights shall be mounted between six (6) feet and fourteen (14) feet above the adjacent grade.
- (iii) Floodlights or directional lights may be used to illuminate parking garages and working (maintenance) areas but must be shielded or aimed in such a way that they do not shine into other LOTs, or the STREET. Floodlighting shall not be used to illuminate BUILDING walls (i.e. no up-lighting), except in the TOD sub-district.
- ~~(v)~~(iv) Site lighting shall be of a design and HEIGHT so as to illuminate only the LOT. *General site lighting shall conform with NH Dark Sky Policy, as applicable by RSA 9-E:3.*
- (v) No flashing, traveling, animated, or intermittent lighting shall be visible from the STREET on the exterior of any BUILDING, whether such lighting is of temporary or long-term duration.”

13. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-20.B.(1), “Central Business District Regulations”, Conditional Use Permit criteria by revising the ordinance to amend the following section as follows:

“(1) See Section 170-19 for Conditional Use Permit Criteria.

- ~~(1) Conditional use approval for relief from the standards herein may be granted by the PLANNING BOARD (RSA 674:21 II) after proper public notice and public hearing provided that the proposed project complies with the following standards:~~
- ~~(a) That both public and private BUILDINGs and landscaping shall contribute to the physical definition of RIGHTs OF WAY as CIVIC SPACEs.~~
- ~~(b) That development shall adequately accommodate automobiles, while respecting the pedestrian and the spatial form of public areas.~~



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- ~~(c) That the design of STREETS and BUILDINGS shall reinforce safe environments, but not at the expense of accessibility.~~
- ~~(d) That architecture and landscape design shall grow from local climate, topography, history, and BUILDING practice.~~
- ~~(e) That BUILDINGS shall provide their inhabitants with a clear sense of geography and climate through energy efficient methods.~~
- ~~(f) That CIVIC BUILDINGS and public gathering places shall be provided as locations that reinforce community identity and activity.~~
- ~~(g) That CIVIC BUILDINGS shall be distinctive and appropriate to a role more important than the other BUILDINGS that constitute the fabric of the city.~~
- ~~(h) That the preservation and renewal of historic BUILDINGS shall be facilitated.~~
- ~~(i) That the harmonious and orderly evolution of urban areas shall be advanced by the proposed BUILDING and/or use.”~~

14. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by adding Chapter 170-19 (which is Reserved to “Non-Environmental Conditional Use Permit Criteria”) by revising the ordinance to add a new section, to read as follows:

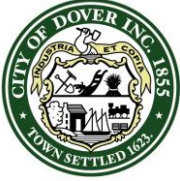
“170-19 Non-Environmental Conditional Use Permit Criteria.

A. Purpose and Intent

- (1) Where a Conditional Use Permit is being requested for relief by use or standards as allowed by this ordinance, the following criteria in Section B shall be met.

B. Conditional use criteria

- (1) Conditional use approval for relief from the standards herein may be granted by the PLANNING BOARD (RSA 674:21 II) after proper public notice and public hearing provided that the proposed project complies with the following standards:
 - (a) That both public and private BUILDINGS and landscaping shall contribute to the physical definition of RIGHTs OF WAY as CIVIC SPACES.
 - (b) That development shall adequately accommodate automobiles, while respecting the pedestrian and the spatial form of public areas.
 - (c) That the design of STREETS and BUILDINGS shall reinforce safe environments, but not at the expense of accessibility.
 - (d) That architecture and landscape design shall grow from local climate, topography, history, and BUILDING practice.
 - (e) That BUILDINGS shall provide their inhabitants with a clear sense of geography and climate through energy efficient methods.
 - (f) That encourage CIVIC BUILDINGS and other public gathering places be provided as locations that reinforce community identity and activity.
 - (g) That CIVIC BUILDINGS shall be distinctive and appropriate to a role more important than the other BUILDINGS that constitute the fabric of the city.
 - (h) That the preservation and renewal of historic BUILDINGS shall be facilitated.
 - (i) That the harmonious and orderly evolution of urban areas shall be advanced by the proposed BUILDING and/or use.
 - (j) That if the relief is granted, the surrounding neighborhood is not negatively impacted.



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- (2) Conditional use approval for relief from the use standards herein may be granted by the PLANNING BOARD (RSA 674:21 II) after proper public notice and public hearing provided that the proposed project complies with the following standards:
- (a) The requested use shall be compatible with abutting uses and the surrounding NEIGHBORHOOD.
 - (b) The requested use will not create undue traffic congestion, or unduly impair pedestrian safety.
 - (c) The requested use will not result in objectionable noise or odor which would constitute a NUISANCE.
- (3) Conditional use approval shall be subject to a formal agreement between the PLANNING BOARD and the APPLICANT. Said agreement shall be recorded at the Strafford County Registry of Deeds

15. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-21.D.b., “Alternative Energy System”, by revising the placement of solar systems criteria to read as follows:

- “i. The height of a roof mounted solar panel shall not be counted towards the maximum permitted height of the structure it is affixed to the zoning district.
- ii. Ground-mounted solar panels, shall not be located in the front yard and shall meet or exceed required side and rear yard setbacks for accessory buildings.
- iii. In no case shall a ground mounted unit exceed 20 feet. However, with a Conditional Use Permit, Solar Trackers may be permitted up to the maximum building height allowed in the underlying zoning district provided they are located to the rear of the principal building and not visible from the public RIGHT-OF-WAY.”

16. AMENDMENT

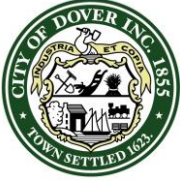
Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-27.1.B.(2)., “Wetland Protection District”, by revising the purpose and intent criteria to read as follows:

- “(2) Prevent the destruction of, or significant changes to, wetlands which provide critical functions and values including but not limited to: flood protection, habitat for wildlife dependent on wetlands, enhance water quality (nutrient trapping/retention/transformation and sediment trapping), protect ecological integrity, recharge the groundwater supply and augment stream flow during dry periods and filtration of water flowing into ponds and streams.

17. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-27.1.F., “Wetland Protection District”, by revising the conditional use approval criteria to read as follows:

- “A. Conditional use approval.



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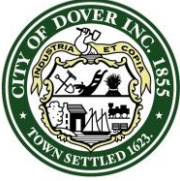
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- (1) Conditional use approval may be granted by the PLANNING BOARD (RSA 674:21II) after proper public notice and public hearing, for construction within the Wetland Protection District or buffer. Said construction may include, but is not limited to a road or other accessway, utility right-of-way, communication lines, power lines and pipelines, STRUCTURES, and parking LOTs provided that the proposed construction complies with the following standards:
 - (a) *Practicable Alternative:* There is no practicable alternative that would have a less adverse impact on the area.
 - (b) *Avoidance:* The potential impacts have been avoided to the maximum extent practicable. The APPLICANT will demonstrate by plan and example that the proposed construction represents the least impacting alternative.
 - (c) *Minimization:* Any unavoidable impacts have been minimized. No reasonable Alternative to the proposed construction exists which does not impact a wetland or which has less detrimental impact on a wetland. Design, construction and maintenance methods will be prepared by a registered engineer to minimize detrimental impacts to the wetlands and will include restoration of the site as nearly as possible to its original grade.
 - (d) *Mitigation:* If the APPLICANT is required by State rules to prepare a compensatory mitigation plan, the APPLICANT shall provide the Conservation Commission and PLANNING BOARD with one copy each of said plan for their review.
 - (e) Approval for the wetlands impact has been received from the NHDES Wetlands Bureau pursuant to Section G (3), below.
 - (f) To assess and summarize the wetlands' functions and values.
- (2) The burden of proof that the conditions specified in Subsection F (1) and/or (2) above have been met shall be the responsibility of the person(s) requesting the conditional use approval, except as herein provided.
- (3) The conditional use approval shall apply only to the project specified at the time of approval and shall not be transferable to a different project.
- (4) If deemed necessary by the PLANNING BOARD, prior to the granting of a conditional use approval, the APPLICANT shall agree to submit a performance security to ensure that all operations are carried out in accordance with an approved design. This security shall be submitted in an amount sufficient to complete all specified work and repair damage to any wetland area in which no work has been authorized. The security shall be submitted in an amount, with surety and conditions satisfactory to the PLANNING BOARD. The security shall be submitted and approved prior to issuance of any permit authorizing construction.
- (5) The PLANNING BOARD may assess the APPLICANT reasonable fees to cover the costs of special investigative studies and for the review of documents required by applications."

18. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-27.2.E.(4)., "TRANSFER OF DEVELOPMENT RIGHTS.", by revising the procedural requirements criteria to read as follows:

"(4) A sketch plan estimating layout of the development site and identifying the OPEN SPACE associated with the plan shall be submitted to the PLANNING BOARD for review at a regularly scheduled meeting. The PLANNING BOARD, within thirty (30) days of its review of the sketch



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plan, shall determine if waivers will be granted as allowed in Subsections G and H below. [Waivers shall be reviewed using the same criteria of Site Plan Waivers.](#) Following this decision, a final application is prepared. The final application for development approval shall be reviewed in accordance with the standard plan review process and subjected to all applicable development regulations, except as provided in this section.

19. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-27.2.G(8)., “TRANSFER OF DEVELOPMENT RIGHTS.”, by revising the criteria to read as follows:

(8) Regardless of the method utilized, any other provision in this Chapter to the contrary, the density or intensity of development of a receiving parcel may be increased by the TRANSFER OF DEVELOPMENT RIGHTS so long as the increase in density or intensity: [A narrative shall be submitted indicating how the following criteria are met.](#)

- (a) Is consistent with the Master Plan
- (b) Is not incompatible with the land uses on neighboring LOTs (eg a multifamily building in a single family neighborhood). [The applicant shall provide in their narrative an explanation of their neighborhood analysis.](#)
- (c) Is created on property served by public water and sanitary sewer.

20. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-32.C.(7)., “SIGN Review and Regulations”, by revising the general provisions criteria to read as follows:

“(7) No SIGN shall be painted or affixed with adhesive directly on the surface of a BUILDING.

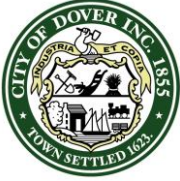
- (a) [Window decals \(such as: adhesive; labels; placards\) are not permissible when affixed on the outside of a window, but are, generally, allowed when affixed to the inside.”](#)

21. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-32.C.16., “SIGN Review and Regulations”, by revising the general provisions criteria to read as follows:

“(16) On a BUILDING or project under construction, or on a property currently for sale or rent, one additional SIGN is permitted and shall conform to the following additional regulations:

- (a) One (1) SIGN not exceeding thirty-two (32) square feet is permitted on a BUILDING or project under construction. Such SIGN shall be removed upon the receipt of a CERTIFICATE OF OCCUPANCY or upon the expiration of the BUILDING permit. [An additional one \(1\) SIGN not exceeding thirty-two \(32\) square feet is also permitted as a temporary DEVELOPMENT IDENTIFICATION SIGN at the principal vehicular entry point.](#) Said SIGN shall not be subject to the permitting requirements of this Section.
- (b) One (1) SIGN not to exceed four (4) square feet may be erected on a property currently for sale or rent. Said SIGN shall not be subject to the permit requirements of this Section.”



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22. AMENDMENT

Chapter 170 of the Code of the City of Dover, entitled Zoning, is hereby amended by revising Chapter 170-53.D, “Amendment Procedure: Public Notice and Hearing Requirements”, by revising the ordinance to read as follows:

“D. Public Notice and Hearing Requirements.

- (1) Public Notice. Public notice shall be given for the time and place of the public hearing at least ten (10) days before the hearing, not including the day the notice is posted or published or the day of the public hearing. Notice of the public hearing shall be placed in a newspaper of general circulation in the city and shall be posted in at least three (3) public places, including the City web-site.
- (2) Notice to Landowners and ABUTTERS. Except as hereinafter provided, a letter of notification shall be sent to landowners whose property lies within that area affected by ~~the a rezoning or change in permitted use to their zone. Otherwise, notices will be sent per RSA 675:7, proposed amendment and to landowners whose property lies within one hundred (100) feet of the subject area.~~ All such notices shall be by first class mail and shall be sent at least ten (10) days prior to the scheduled public hearing date.
- (3) Text of Notice. All letters of notification and public notices shall state the time and place of the public hearing, the nature of the amendment, a general description of the property involved, where applicable, and designating a place where the full text of the amendment is on file for public inspection.”

23. TAKES EFFECT

This ordinance shall take effect upon passage and publication of notice as required by RSA 47:18.

AUTHORIZATION

Approved as to Funding: Daniel R. Lynch
Finance Director

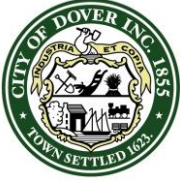
Sponsored by: Councilor Fergus Cullen
City Council Planning Board
Representative

Approved as to Legal
Form and Compliance: Joshua M. Wyatt
City Attorney

Recorded by: Susan Mistretta
City Clerk

DOCUMENT HISTORY:

First Reading Date:	Public Hearing Date:
Approved Date:	Effective Date:



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DOCUMENT ACTIONS:

VOTING RECORD		
Date of Vote:	YES	NO
Mayor, Robert Carrier		
Deputy Mayor Dennis Shanahan, Ward 5		
Councilor Michelle Moffet Lipinski, Ward 1		
Councilor, Robert Hinckle, Ward 2		
Councilor Deborah Thibodeaux, Ward 3		
Councilor Debra Hacket, Ward 4		
Councilor Fergus Cullen, Ward 6		
Councilor Lindsey Williams, At Large		
Councilor Linea Nemeth, At Large		
Total Votes:		
Resolution does does not pass.		

ORDINANCE BACKGROUND MATERIAL: